EUROPEAN
COMMISSION

Brussels, 29.6.2026
COM(2026) 340 final

ANNEX 4

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Comprehensive Economic Partnership Agreement between the European Union and Indonesia

ANNEX 8-A

SCHEDULE OF COMMITMENTS
ON CROSS-BORDER SUPPLY OF SERVICES

UNION

1. The list of commitments specified in this Annex indicates the service sectors liberalised pursuant to Article 8.16 and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Indonesia in those sectors. That list is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and

(b) the second column describes the applicable reservations.

2. The Union does not undertake any commitment for cross-border supply of services in sectors or sub-sectors covered by this Agreement and not mentioned in the list of commitments specified in this Annex.

3. In identifying individual sectors and sub-sectors:

(a) "CPC" means 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); and

(b) "CPC ver. 1.0" means the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC ver 1.0, 1998.

4. The list of commitments specified in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation on market access or national treatment within the meaning of Articles 8.13 and 8.14. Those measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply in any case to services and service suppliers of Indonesia.

5. The list of commitments specified in this Annex is without prejudice to the feasibility of the cross-border supply of services provided for in point (e) of Article 8.4(1) 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 liberalisation of investments set out in Annex 8-B.

6. In accordance with Article 8.3(3), the list of commitments specified in this Annex does not include measures concerning subsidies granted by a Party.

7. The rights and obligations arising from the list of commitments specified in this Annex shall have no direct effect and confer no rights directly to natural or juridical persons.

8. The Union takes commitments differentiated by its Member States, where applicable.

9. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Indonesia the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

(b) juridical persons constituted or organised under the law of another Member State or of the Union and having their registered office, central administration or principal place of business in the Union.

10. Treatment granted to juridical persons established by investors of a Party in accordance with the law of the other Party (including, in the case of the Union, the law of a Member State) and having their registered office, central administration or principal place of business within that other Party, is without prejudice to any condition or obligation, consistent with Chapter 8 (Liberalisation of Investment and Trade in Services), which may have been imposed on such juridical person when it was established in that other Party, and which shall continue to apply.

11. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

12. The following abbreviations are used in the list of commitments specified in this Annex:

EU the Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czechia

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

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

EEA European Economic Area

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate For Modes 1 and 2: All Member States except AT, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK: None. In AT: For the acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons an authorisation is required by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not. In 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. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights[1] 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. 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.

[1] The Bulgarian property law recognises 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
	In CY: Unbound. In CZ: Specific rules apply to agricultural land under state ownership. State agricultural land can be acquired only by Czech nationals, nationals of another Member State, or states parties to the Agreement on the EEA or the Swiss Confederation (hereinafter referred to as "Switzerland"). Legal persons[2] can acquire state agriculture land from the state only if they are agricultural entrepreneurs in the Czech Republic or persons with similar status in other Member State of the Union, or states parties to the Agreement on the EEA or Switzerland. In DE: Certain conditions of reciprocity may apply for the acquisition of real estate. In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by physical and legal entities. In EE: Unbound for the acquisition of agricultural and forest land[3]. In ES: Foreign investment in activities directly relating to real estate investments for diplomatic missions by States that are not Member States of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place. In EL: Real estate acquisition or tenancy in the border regions is prohibited to natural or legal persons whose nationality or base is outside the Member States and the European Free Trade Association. The ban may be lifted with a discretionary decision taken by a committee of the appropriate Decentralised Administration (or the Minister of National Defence in case the properties to be exploited belong to the Fund for the Exploitation of Private Public Property).

[2] References to "legal" persons in the schedules should be understood pursuant to the law of the Member States concerned.

[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
	In FI (Åland Islands): Restrictions apply 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 also apply on the right of establishment and the right to carry out economic activities 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. In HR: Unbound in relation to acquisition of real estate by services suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land can be acquired by foreigner juridical or natural persons. In HU: Limitations apply on acquisition of land and real estate by foreign investors[4]. In 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. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.

[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
	In LV: Unbound in relation to acquisition of land; land leases not exceeding 99 years permitted. In LT: Unbound for acquisition of land[5]. In MT: The requirements of Maltese legislation and regulations regarding the acquisition of real property continue to apply. In PL: The acquisition of real estate, direct and indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development. In 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. In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches[6] 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. In SK: Foreign companies or natural persons may not acquire agricultural and forest land outside the borders of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.).

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

[6] 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, in accordance with paragraph (g) of Article XXVIII of the GATS.

Sector or sub-sector	Description of reservations
ALL SECTORS	Recognition In EU: Union directives on mutual recognition of diplomas only apply to the citizens of the Union. The right to practise a regulated professional service in one Member State of the Union does not grant the right to practise in another Member State[7].

[7] In order for non-Union country nationals to obtain Union-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 8.27, is necessary.

Sector or sub-sector	Description of reservations
BUSINESS SERVICES	
A. Professional Services	
(a) Legal Services (CPC 861)[8] excluding legal advisory and legal documentation and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels."	For Modes 1 and 2: In EU: Legal representation of natural or juridical persons before the European Union Intellectual Property Office (hereinafter referred to as "EUIPO") may only be undertaken by a legal practitioner qualified in one of the Member States of the EEA and having their place of business within the EEA, to the extent that they are entitled, within the said Member State, to act as a representative in trade mark matters or in industrial property matters and by professional representatives whose names appear on the list maintained for this purpose by the EUIPO (part of CPC 861).

[8] It includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, and legal documentation and certification services. The provision of legal services is only authorised in respect of public international law, Union 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 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 Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the 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 Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves the practice of Union and national procedural law. However, in some Member States of the Union, 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 practise.

Sector or sub-sector	Description of reservations
	In AT: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of host jurisdiction (Union and Member State) law, including representation before courts. Only lawyers of EEA or Swiss nationality are allowed to provide legal services through commercial presence. The practice of legal services in respect of public international law and home-jurisdiction law is only allowed on a cross-border basis. In BE: Residency is required for full admission to the Bar, and is necessary for the practice of legal services in respect of Belgian law, including representation before courts. Representation before "the Cour de Cassation" is subject to nomination on a specific list. In BG: Indonesia's lawyers can only provide legal representation services for an Indonesian national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. In CY: Full admission to the Bar is subject to a nationality condition. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In CZ: For the practice of legal services in respect of EU and Member State law, including representation before courts, full admission to the Czech Bar Association as well as residence (commercial presence) is required.

Sector or sub-sector	Description of reservations
	In DK: The delivery of legal services under the title "advokat" (advocate) or any similar title, as well as representation before the courts, is reserved for advocates with a Danish licence to practise. EU, EEA and Swiss advocates may practise under the title of their country of origin. Other persons than advocates with a Danish license to practise law may perform legal examination in services in accordance with the Danish Act on Legal Services, but are not allowed to use the title "advokat". In DE: Only lawyers with EEA or Swiss qualifications may be admitted to the Bar and are thus entitled to provide legal services in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association. In EL: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of EU and Member State law, including representation before courts. In ES: EEA or Swiss nationality is required for the practice of legal services in respect of EU and Member State law, including representation before courts. The competent authorities may grant nationality waivers. A professional address is required in order to provide any legal services. In FI, LU: Full admission to the Bar, which is required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In FI: EEA or Swiss residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat"). Legal services, including in relation to Finnish law, may also be provided by non-Bar members In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession.

Sector or sub-sector	Description of reservations
	In FR: For the practice of home jurisdiction and international law, residency or establishment in the EEA is required to practise on a permanent basis. For the practice of host jurisdiction law (EU and French law), residency or establishment in the EEA is required for full admission to the Bar, necessary for the practice of legal services. 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. In FR: To be registered on the industrial property agent services list, establishment or residency in the EEA is required. EEA nationality is required for natural persons. To represent a client in front of the national intellectual property office, establishment in the EEA is required. In HR: Unbound for practicing of Croatian law. In 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. In LV: Nationality requirement for sworn advocates, to whom legal representation in criminal proceedings is reserved. In LT, MT: Full admission to the Bar, required for the practice of Union and Member State law, is subject to a nationality condition. In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law.

Sector or sub-sector	Description of reservations
	In RO: Full admission to the Bar is subject to residency requirement. A foreign lawyer practicing the lawyer profession in Romania is required to register with the Bar. A foreign lawyer can only submit oral or written conclusions to courts and other jurisdictional and legal authorities for international arbitrage matters, provided the condition of actual reciprocity is fulfilled. In SK: Full admission to the Bar, required for the practice of Union and Member State law, is subject to a nationality condition coupled with a residency requirement. Actual reciprocity is required. In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of Attorneys Act, provided the condition of actual reciprocity is fulfilled. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SI: Residency in Slovenia is required for a holder or applicant of registered industrial property rights (patents, trademarks, design protection) to act before the Slovenian Intellectual Property Office without a patent agent or trademark and design agent. Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of services of process, notification, etc. In SE: Admission to the Bar, which is necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.

Sector or sub-sector	Description of reservations
(b) 1. Accounting and Bookkeeping Services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)	For Mode 1: In FR, HU, IT, MT, RO, SI: Unbound. In AT: Nationality condition applies for representation before competent authorities. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. For Mode 2: None.
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1: In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI: Unbound. In EU: Supply of statutory auditing services requires approval by the competent authorities of a Member State that may recognise the equivalence of the qualifications of an auditor who is a national of Indonesia or of any third country subject to reciprocity (CPC 8621). In AT: Nationality condition applies 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.) In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch.

Sector or sub-sector	Description of reservations
	In SE: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services. EEA residency is required. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise. In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practise in Lithuania.For Mode 2: None.
(c) Taxation Advisory Services (CPC 863)[9]	For Mode 1: In AT: Nationality condition applies for representation before competent authorities. In CY: Authorisation is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. In BG, MT, RO, SI: Unbound. In CZ: Taxation services may be provided by natural persons only who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors. In FR: Establishment or residency is required.

[9] Does not include legal advisory and legal representational services on tax matters, which are found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
	In HU: EEA residency is required for the supply of taxation advisory services, insofar as they are being supplied by a physical person present in the territory of Hungary. For Mode 2: None.
(d) Architectural services; and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1: In AT: Unbound, except for pure planning services. In BE, BG, CY, EL, IT, MT, PL, PT, SI, SK: Unbound. In CZ, HU: Residency requirement. In HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning. In HU, RO: Unbound for landscape architectural services. For Mode 2: None.

Sector or sub-sector	Description of reservations
(f) Engineering services; and (g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1: In AT, SI: Unbound, except for pure planning services. In BG, CY, EL, IT, MT, PT: Unbound. In CZ, HU: Residency requirement. In HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law. In HU: EEA residency is required for the supply of the following services, insofar as they are supplied by a physical person present in the territory of Hungary: architectural services, engineering services (only applicable to graduate trainees), integrated Engineering services, landscape architectural services (CPC 8671, 8672, 8673, 8674). In SK: Nationality and residency requirement. For Mode 2: None.

Sector or sub-sector	Description of reservations
(h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)	For Mode 1: In AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK: Unbound. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical or ecological services, the supply of blood, blood preparations and transplants and autopsy. In HR: Unbound, except for telemedicine. In CZ: Access is restricted to natural persons only. For Mode 2: None.
(i) Veterinary services (CPC 932)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. 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: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2: None.

Sector or sub-sector	Description of reservations
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists[10]	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. In LV, LT: Unbound, except for mail order. In 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 (hereinafter referred to as "R&D")	
R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services)[11]	None.

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

[11] Part of CPC 85201, which is 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)	For Modes 1 and 2: EU: For publicly funded R&D services, exclusive rights or authorisations can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
D. Real Estate Services[12]	
(a) Involving Own or Leased Property (CPC 821)	For Mode 1: In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. In DK: Residency of Union, EEA or Switzerland. Other legislation concerning the access for foreigners to buy or sell property in Denmark can be applicable, such as residency requirements. In HR: Commercial presence required. In PT: EEA residency is required for natural persons. EEA incorporation is required for legal persons. For Mode 2: None.

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

Sector or sub-sector	Description of reservations
(b) On a Fee or Contract Basis (CPC 822)	For Mode 1: In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. In HR: Commercial presence required. In DK: Residency of Union, EEA or Switzerland. Other legislation concerning the access for foreigners to buy or sell property in Denmark can be applicable, such as residency requirements. For Mode 2: None.
E. Rental/Leasing Services without Operators	
(a) Relating to Ships (CPC 83103)	For Mode 1: In BG, CY, DE, HU, MT, RO: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2: In EU: For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control.
(c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1: In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("terrängmotorfordon") without a driver, rented or leased for a period of less than one year requires residency in SE. For Mode 2: None.
(d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1: In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. In 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)	For Modes 1 and 2: In HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical Testing and Analysis Services (CPC 8676)	For Mode 1: In IT: Unbound for the profession of biologists and chemical analysts. In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound. For Mode 2: In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound.
(f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Mode 1: In IT: Unbound for activities reserved to agronomists and "periti agrari". In EE, MT, RO: Unbound. For Mode 2: None.
(g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1: In LV, MT, RO, SI: Unbound. For Mode 2: None.

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: In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
(i) 2. Placement Services (CPC 87202)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. In BE: A company having its head office outside the EEA has to demonstrate that it supplies placement services in its country of origin. Non-discriminatory legal form requirements apply. For Mode 2: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
(i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1: In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. For Mode 2: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
(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: In all Member States except HU: Unbound. In HU: None.
(j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.

Sector or sub-sector	Description of reservations
(j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1: In HU: Unbound for CPC 87304, CPC 87305. In BE, BG, CY, CZ, ES, EE, FI, FR, HR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound. In DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services. For Mode 2: In HU: Unbound for CPC 87304, CPC 87305. In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Unbound.
(k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1: In BE, BG, CY, DE, DK, ES, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI: Unbound for exploration services. In FR: Unbound for exploration and prospecting services. In HR: Services of basic geological, geodetic, and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with or through domestic legal persons. For Mode 2: None.

Sector or sub-sector	Description of reservations
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1: For maritime transport vessels: in BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For internal waterways transport vessels: in EU except in EE, HU, LV: Unbound. For Mode 2: None.
(l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1: In AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, HR, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2: None.
(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)	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)	For Mode 1: In BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE: Unbound. For Mode 2: None.
(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[13] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2: None.

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

Sector or sub-sector	Description of reservations
(m) Building-Cleaning Services (CPC 874)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, HR, EL, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2: None.
(n) Photographic Services (CPC 875)	For Mode 1: In BG, EE, MT, PL: Unbound for the supply of aerial photographic services. In HR, LV: Unbound for specialty photographic services (CPC 87504). For Mode 2: None.
(o) Packaging Services (CPC 876)	For Modes 1 and 2: None.

Sector or sub-sector	Description of reservations
(p) Printing and Publishing (CPC 88442)	For Modes 1 and 2: In HR: Residency requirement applies. In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are legal persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden, in accordance with the Freedom of the press act (1949:105), the Fundamental law on Freedom of Expression (1991:1469); and the Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
(q) Convention Services (part of CPC 87909)	For Modes 1 and 2: None.
(r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1: In CY: Unbound for official and certified translations by sworn translators. In FI: Residency in EEA is required for certified translators. In PL: Unbound for services of sworn interpreters. In HR: Unbound for official documents. In 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: None. For Mode 2: None.
(r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
(r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
(r) 5. Duplicating services (CPC 87904)[14]	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2: None.

[14] 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
(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.
(s) Sales and Marketing (t) Computer Reservations System	For Modes 1 and 2: In EU: Where Union air carriers are not accorded, by CRS services suppliers operating outside the Union, equivalent (meaning non-discriminatory) treatment to the treatment provided by Union CRS service suppliers to air carriers of a third country in the Union, or where Union CRS services suppliers are not accorded, by non-Union air carriers, equivalent treatment to the treatment provided by air carriers in the Union to CRS service suppliers of a third country, measures may be taken to accord the equivalent discriminatory treatment, respectively, to the non-Union air carriers by the CRS services suppliers operating in the Union, or to the non-Union CRS services suppliers by Union air carriers.

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 751 and CPC 71235)	For Modes 1 and 2: In EU: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licencing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means[15], excluding broadcasting[16]	For Modes 1 and 2: None.

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

[16] Broadcasting is defined as radio communication in which transmissions are intended for direct reception by the general public and may include sound transmission and television transmission.

Sector or sub-sector	Description of reservations
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2: None except for CY. In CY: Nationality Condition
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) 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) (b) Other Commission Agents Services (CPC 621)	For Modes 1 and 2: In EU except in AT, SI, FI: Unbound for distribution of chemical products, and of precious metals (and stones). In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use. In HR: Unbound for tobacco products. In LT: The distribution of pyrotechnics is subject to licensing. Only juridical persons established in the Union may obtain a licence. In SE: Unbound for biocide products. In CY: Unbound for distribution of alcoholic beverages and tobacco products.

Sector or sub-sector	Description of reservations
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) (b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542) (c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products[17])	For Mode 1: In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products. In IT: For wholesale trade services, state monopoly on tobacco. In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages. In SE: Unbound for retail sales of alcoholic beverages. In AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals. In BG, HU, PL: Unbound for commodity brokers' services. In 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. In MT: Unbound for commission agents' services. In BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK: For retailing services, unbound except for mail order. In CY: for wholesale trade of pharmaceuticals: Nationality condition. In ES: State monopoly for retail sale or supply of tobacco. In LT: Distribution of pyrotechnics is subject to licensing. Only legal persons established in the EU may obtain a licence.
C. Retailing Services[18] Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof	

[17] These services, which include CPC 62271, are found in ENERGY SERVICES under 14.D.

[18] Does not include maintenance and repair services, which are found in BUSINESS SERVICES under 1.B. and 1.F.l).
Does not include retailing services of energy products which are found in ENERGY SERVICES under 14.E. and 14.F.

Sector or sub-sector	Description of reservations
(CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods[19] (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: In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2: In CY, FI, HR, MT, RO, SE, SI: Unbound.

[19] Retail sales of pharmaceutical, medical and orthopaedic goods are found under PROFESSIONAL SERVICES in 1.A.k).

Sector or sub-sector	Description of reservations
B. Secondary Education Services (CPC 922)	For Mode 1: In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound. For Mode 2: In CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2: In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher Education Services (CPC 923)	For Mode 1: In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR: Nationality condition applies. However, Indonesia's nationals may obtain authorisation from competent authorities to establish and direct an education institution, and to teach. Such authorisation is granted on a discretionary basis. In IT: Nationality condition applies for service providers to be authorised to issue State recognised diplomas. For Mode 2: In AT, BG, CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2: In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).

Sector or sub-sector	Description of reservations
D. Adult Education Services (CPC 924)	For Modes 1 and 2: In CY, FI, MT, RO, SE: Unbound. For Mode 1: In AT: Unbound for adult education services by means of radio or television broadcasting.
E. Other education services (CPC 929)	For Modes 1 and 2: In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE: Unbound. For Mode 1: In HR: None for correspondence education or education via telecommunications.

Sector or sub-sector	Description of reservations
6. ENVIRONMENTAL SERVICES A. Waste Water Services (CPC 9401)[20] 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) C. Protection of ambient air and climate (CPC 9404)[21]	For Mode 1: In EU: Unbound, except for consulting services. For Mode 2: None.

[20] Corresponds to sewage services.
[21] Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
D. Remediation and clean-up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)[22] E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

[22] Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	For Modes 1 and 2: In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI: Unbound for direct insurance services except for insurance of risks relating to: (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. In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the 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 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 Union or by a branch not established in Austria. Exception from the higher premium tax can be granted. In DK: Compulsory air transport insurance can be underwritten only by firms established in the 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.

Sector or sub-sector	Description of reservations
	In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the 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. In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the Union. In PL: Unbound for reinsurance, retrocession and insurance except for reinsurance, retrocession and insurance of goods in international trade. In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the Union. Only persons or companies established in the Union may act as intermediaries for such insurance business in Portugal. In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market. For Mode 1: In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI: Unbound for direct insurance intermediation services except for insurance of risks relating to: (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.

Sector or sub-sector	Description of reservations
	In 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 Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (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. In LT: Unbound for direct insurance services except for insurance of risks relating to: (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. In LV, LT, PL, BU: Unbound for insurance intermediation.

Sector or sub-sector	Description of reservations
	In FI: Only insurers having their head office in the 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 Union. In HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; (b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability; and (c) marine, aviation, transport. In HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the Union is allowed only through a branch office registered in Hungary. In 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 Union. This reservation does not apply to international transport involving imports into Italy. In 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. In ES: Residency or two years of experience is required for the actuarial profession.

Sector or sub-sector	Description of reservations
	In SK: Air and maritime transport insurance, covering the aircraft or vessel and responsibility, can be underwritten only by insurance companies established in the EU or by the branch office of the insurance companies not established in the EU authorised in the Slovak Republic. For Mode 2: In AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI: Unbound for intermediation. In 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. In HR: Unbound for direct insurance and direct insurance intermediation services, except (a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance; (b) non-life insurance: (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;

Sector or sub-sector	Description of reservations
	(ii) personal or property risk insurance that is not available in Croatia; companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; for ensuring the return of foreign loans (collateral insurance); personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); and c) marine, aviation, transport. In 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 Union. This reservation does not apply to international transport involving imports into Italy.
B. Banking and other financial services (excluding insurance)	For Mode 1: In AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In AT, BE: Establishment is required for the provision of investment advisory services. In BG: Limitations and conditions relating to the use of telecommunications network may apply. In 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.

Sector or sub-sector	Description of reservations
	In 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. In 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 Union can act as depositories of the assets of investment funds. In HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation. In 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 Union can act as depositories of the assets of investment funds. In IT: Unbound for "promotori di servizi finanziari" (financial salesmen). In 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. In LT: Commercial presence is required for pension fund management.

Sector or sub-sector	Description of reservations
	In 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. In 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. In 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. In SI: Unbound except for lending of all types, the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors, the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services, advisory and other auxiliary financial services on all these activities, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

Sector or sub-sector	Description of reservations
	For Mode 2: In BG: Limitations and conditions relating to the use of telecommunications network may apply. In 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.
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	In EU: Unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security.
A. Hospital Services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1: In AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, HR, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2: None.
D. Social Services (CPC 933)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2: In BE: Unbound except for convalescent and rest houses and old people's homes. In CZ: Unbound.

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	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound except for catering. In HR: Unbound. For Mode 2: None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Mode 1: In BG, HU: Unbound. In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. For Mode 2: None.

Sector or sub-sector	Description of reservations
C. Tourist Guides Services (CPC 7472)	For Mode 1: In BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound. In ES, FR: Nationality of a Member State of the EU is required for the provision of tourist guide services. In EL: Third country nationals have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practising the profession. By exception, the right of practicing the profession can be temporally accorded to third countries' citizens, by way of derogation of the above-mentioned provisions, in the event of the confirmed absence of a tourist guide for a specific language. For Mode 2: None.

Sector or sub-sector	Description of reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound. For Mode 2: In CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound. In 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). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	For Mode 1: In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. For Mode 2: In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.

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

Sector or sub-sector	Description of reservations
11. TRANSPORT SERVICES	
A. Maritime transport (a) International passenger transportation (CPC 7211 less national cabotage transport[23]). (b) International freight transportation (CPC 7212 less national cabotage transport[24])	For Modes 1 and 2: None.

[23] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the list of commitments specified in this Annex 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 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 Union.

[24] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the list of commitments specified in this Annex 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 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 Union.

Sector or sub-sector	Description of reservations
B. Rail Transport (a) Passenger transportation (CPC 7111)	For Mode 1 and 2: In EU: Unbound.
(b) Freight transportation (CPC 7112)	For Mode 1 and 2: In EU: Unbound, except for National Treatment where: None. In IE and SK: Unbound.
C. 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[25])	For Mode 1: In EU: Unbound. For Mode 2: None.

[25] Part of CPC 71235, which is found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

Sector or sub-sector	Description of reservations
D. Pipeline transport of goods other than fuel[26] (CPC 7139)	For Mode 1: In EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
12. SERVICES AUXILIARY TO TRANSPORT[27]	
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	For Mode 1: In EU: Unbound for maritime cargo handling services and for pushing and towing services. In EU: None, except residency requirement for Customs Clearance Services. In SE: None except for pushing or towing and rental of vessels with crew where SE has limitations on cabotage and flag. In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SI, SK: Unbound for rental of vessels with crew. In HR: Unbound except for freight transport agency services. For Mode 2: None.

[26] Pipeline transportation of fuels is found in ENERGY SERVICES under 14.B.

[27] Does not include maintenance and repair services of transport equipment, which are found in BUSINESS SERVICES under 1.F.l) 1 to 1.F.l) 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 (part of CPC 749)	

Sector or sub-sector	Description of reservations
B. Services auxiliary to rail transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1: In EU: Unbound for pushing and towing services. In CZ: Unbound for direct branching (incorporation is required). In HR: Unbound, except for freight transport agency services. For Mode 2: None.

Sector or sub-sector	Description of reservations
C. Services auxiliary to road transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Rental of Commercial Road Vehicles with Operators (CPC 7124) (e) Supporting services for road transport (CPC 744) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1: In AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of commercial road vehicles with operators. In HR: Unbound except for freight transport agency services and supporting services for road transport that are subject to permit. In CZ: Unbound for direct branching (incorporation is required). For Mode 2: None.

Sector or sub-sector	Description of reservations
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering services)	For Mode 1: In EU: Unbound except for catering. For Mode 2: In BG, CY, CZ, HU, MT, PL, RO, SK SI: Unbound.
(b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2: None.
(c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2: None.
E. Services auxiliary to pipeline transport of goods other than fuel[28] (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2: None.

[28] Services auxiliary to pipeline transportation of fuels are found in ENERGY SERVICES under 14.C.

Sector or sub-sector	Description of reservations
13. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	All Member States except in AT, BG, CY, CZ, EE, HR, 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. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883)[29]	For Modes 1 and 2: None.

[29] 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 found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2 None.
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	For Mode 1: In EU: Unbound for wholesale trade services of electricity, steam and hot water. In SK: For liquid and gaseous fuels: Unbound for direct branching (incorporation is required). For Mode 2: None.

Sector or sub-sector	Description of reservations
E. Retailing services of motor fuel (CPC 613)	For Mode 1: In EU: Unbound. For Mode 2: None.
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	For Mode 1: In EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order). For Mode 2: None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1: In EU: Unbound, except for consultancy services (none for consultancy services). For Mode 2: None.

Sector or sub-sector	Description of reservations
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1: In EU: Unbound. For Mode 2: None.
(b) Hairdressing services (CPC 97021)	For Mode 1: In EU: Unbound. For Mode 2: None.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: In EU: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(d) Other beauty treatment services n.e.c. (CPC 97029)	For Mode 1: In EU: Unbound. For Mode 2: None.
(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[30] (CPC ver. 1.0 97230)	For Mode 1: In EU: Unbound. For Mode 2: None.
(g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2: None.

[30] Therapeutical massages and thermal cure services are found under 1.A.h) Medical and Dental services, 1.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

ANNEX 8-B

SCHEDULE OF SPECIFIC COMMITMENTS
ON LIBERALISATION OF INVESTMENT

UNION

1. The list of commitments specified in this Annex indicates the economic activities liberalised pursuant to Article 8.10 and, where relevant, the market access, national treatment and performance requirements limitations and conditions that apply to enterprises and investors of Indonesia for those activities. That list is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and

(b) the second column describes the relevant limitations and conditions in addition, the Union undertakes commitments pursuant to Article 8.10(3), with respect to any existing measure described in that column which is inconsistent with Articles 8.7, 8.8 or 8.11, for those sectors or sub-sectors indicated as being subject to Future Liberalisation ("FL").

2. For greater certainty and without prejudice to Article 8.8(3), reservations and commitments pursuant to Articles 8.7, 8.8 and 8.11 included in this Annex with respect to establishment shall continue to apply to enterprises and investors of Indonesia after they have been established in the territory of the Union.

3. The Union does not undertake any commitments on market access, national treatment or performance requirements in sectors or sub-sectors covered by this Agreement and not mentioned in the list of commitments specified in this Annex.

4. In identifying individual sectors and sub-sectors:

(a) "CPC" means 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);

(b) "CPC ver. 1.0" means the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC ver 1.0, 1998; and

(c) "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, No. 4, ISIC REV 3.1, 2002.

5. The list of commitments specified in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7 and 8.8. Those measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply in any case to enterprises and investors of Indonesia.

6. In accordance with Article 8.3(3), the list of commitments specified in this Annex does not include measures concerning subsidies granted by a Party.

7. Notwithstanding Article 8.7, non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in the list of commitments specified in this Annex in order to be maintained or adopted by the Union.

8. The rights and obligations arising from the list of commitments specified in this Annex shall have no direct effect and confer no rights directly on natural or juridical persons.

9. The Union takes commitments differentiated by its Member States, if applicable.

10. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Indonesia the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of a Member State of the Union; or

(b) juridical persons constituted or organised under the law of another Member State or of the Union and having their registered office, central administration or principal place of business in a Member State of the Union.

That national treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Indonesia.

11. Treatment granted to juridical persons established by investors of a Party in accordance with the law of the other Party (including, in the case of the Union, the law of a Member State) and having their registered office, central administration or principal place of business within that other Party, is without prejudice to any condition or obligation, consistent with Chapter 8 (Liberalisation of Investment and Trade in Services), which may have been imposed on such juridical person when it was established in that other Party, and which shall continue to apply.

12. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to domestic financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

13. The following abbreviations are used in the list of commitments specified in this Annex:

EU the Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czechia

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

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

EEA European Economic Area

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate All Member States except AT, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK: None. In AT: For the acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons an authorisation is required by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not. In 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. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights[1] 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. 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. In CY: Unbound.

[1] The Bulgarian property law recognises 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
	In CZ: Specific rules apply to agricultural land under state ownership. State agricultural land can be acquired only by Czech nationals, nationals of another Member State, or states parties to the Agreement on the EEA or the Swiss Confederation. Legal persons[2] can acquire state agriculture land from the state only if they are agricultural entrepreneurs in the Czech Republic or persons with similar status in other Member State of the European Union, or states parties to the Agreement on the EEA or the Swiss Confederation. In DE: Certain conditions of reciprocity may apply for the acquisition of real estate. In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by physical and legal entities. In EE: Unbound for the acquisition of agricultural and forest land[3]. In ES: Foreign investment in activities directly relating to real estate investments for diplomatic missions by States that are not Member States of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place. In EL: Real estate acquisition or tenancy in the border regions is prohibited to natural or legal persons whose nationality or base is outside the Member States and the European Free Trade Association. The ban may be lifted with a discretionary decision taken by a committee of the appropriate Decentralized Administration (or the Minister of National Defense in case the properties to be exploited belong to the Fund for the Exploitation of Private Public Property)

[2] References to "legal" persons in the schedules should be understood pursuant to the law of the Member States concerned.

[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
	In FI (Åland Islands): Restrictions apply 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. In HR: Unbound in relation to acquisition of real estate by services suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land can be acquired by foreigner juridical or natural persons. In HU: Unbound for the acquisition of state-owned properties. Limitations apply on acquisition of land and real estate by foreign investors[4]. In 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. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LV: Unbound in relation to acquisition of land; land lease not exceeding 99 years permitted. In LT: Unbound for acquisition of land[5].

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

[5] 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
	In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continue to apply. In PL: The acquisition of real estate, direct and indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development. In 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. In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches[6] 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. In SK: Foreign companies or natural persons may not acquire agricultural and forest land outside the borders of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.).

[6] 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, in accordance with paragraph (g) of Article XXVIII of the GATS.

Sector or sub-sector	Description of reservations
ALL SECTORS	Managing directors and auditors In 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. In FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the 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. In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: The managing director of a juridical person or a branch must be resident within the EEA, unless the competent authority in a particular case allows otherwise. An auditor who is an authorized or approved auditor in Sweden must reside within the EEA. An auditor who is not an authorized or approved auditor in Sweden must reside within the EEA, unless an authorized or approved auditor also participates in the audit. The competent authority may in a particular case allow otherwise.

Sector or sub-sector	Description of reservations
ALL SECTORS	Public utilities In 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[7] [8].
ALL SECTORS	Types of establishment In EU: Treatment accorded to subsidiaries (of Indonesia's companies) formed in accordance with the law of the Member States of the Union and having their registered office, central administration or principal place of business within the Union is not extended to branches or agencies established in the Member States of the Union by Indonesia's companies[9]. However, this does not prevent a Member State from extending this treatment to branches or agencies established in another Member State by a third-country company or firm, as regards their operation in the first Member State's territory, unless such extension is explicitly prohibited by Union law. In EU: Non-discriminatory legal form requirements apply.

[7] Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical.

[8] This limitation does not apply to telecommunications services and to computer and related services.

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

Sector or sub-sector	Description of reservations
	In BG: The establishment of branches is subject to authorisation. In EE: At least half of the members of the management board shall have their residence in the Union. In FI: An Indonesian person 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 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 an Indonesian 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 an Indonesian organisation or a natural person who is not a citizen of the Union. In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities. In BG and PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. In PL: With the exception of financial services, unbound for branches. Indonesian investors can undertake and conduct economic activity only in the form of a general 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).

Sector or sub-sector	Description of reservations
	In 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. In SE: An Indonesian company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management director, and separate accounts. The managing and the vice-managing director if appointed, of the branch must reside in the European Economic Area (EEA). A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year – conducted by a company located or a natural person residing outside the EEA – are exempted from the requirements of establishing a branch or appointing a resident representative. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50 % of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's or society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company or society.

Sector or sub-sector	Description of reservations
	Corresponding conditions prevail for establishment of all other types of legal entities. In SK, an Indonesian natural person whose name is to be registered in the appropriate register (Commercial Register, Entrepreneurial or other professional register) as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.
ALL SECTORS	Investment In BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 %, 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 Indonesian 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 point a). Established enterprises may employ third country nationals only for positions for which there is no requirement for Bulgarian nationality. The total number of third country nationals employed by an established enterprise over a period of the preceding 12 months must not exceed 20 % 35 % or small and medium-sized enterprises) of the average number of Bulgarian nationals, nationals of other Member States, of states parties to the Agreement on the European Economic Area or of the Swiss Confederation hired on an employment contract. In addition, the employer must demonstrate that there is no suitable Bulgarian, EU, EEA or Swiss worker for the respective position by conducting a labour market test before employing a third country national.

Sector or sub-sector	Description of reservations
	For highly qualified, seasonal and posted workers, as well as for intra-corporate transferees, researchers and students there is no limitation on the number of third country nationals working for a single enterprise. For the employment of third country nationals in these categories, no labour market test is required. In DK: The establishment of branches by foreign companies outside the Union depends on whether the relevant country has agreed in an international agreement. Retail planning in Denmark is regulated by the Planning Act and has criteria for size and location of stores for retail business. Regulations of size and location are only based on environmental matters. Therefore foreign business of retail does not need a special authorisation or permit before investment in Demark. In ES: The investment in Spain by foreign governments and foreign public entities, directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorisation by the government. Such investment tends to imply not only economic interests, but also non-economic interests for these entities. In FR: Pursuant to articles L151-1 and 151-1 et seq. of the financial and monetary code, foreign investments in France in sectors listed in article R.151-3 of the financial and monetary code are subject to prior approval from the Minister for the Economy. The approval granted may have special conditions attached to it. 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.

Sector or sub-sector	Description of reservations
	In FI: Acquisition of shares by Indonesian owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1 000 employees, with a turnover exceeding 168 million Euros or with a balance sheet total[10] exceeding EUR 168 million) is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services. In HU: Indonesian participation in newly privatised companies is unbound. In LT: Enterprises, sectors, zones, assets and facilities of strategic importance to national security. In 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.
ALL SECTORS	Geographical zones In FI: In the Åland Islands, limitations on the right of establishment and the right to carry out economic activities 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.

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

Sector or sub-sector	Description of reservations
ALL SECTORS	Recognition In EU: Union directives on mutual recognition of diplomas only apply to the citizens of the Union. The right to practise a regulated professional service in one Member State of the Union does not grant the right to practise in another Member State[11].
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services[12]	In EU, with the exception of AT, FI, FR, HR, HU, IE, MT, RO, SE and SI: None. In AT, HR, HU, MT, RO, SI: Unbound for agricultural activities. In FR, the establishment of agricultural enterprises by Indonesian nationals and the acquisition of vineyards by Indonesian investors are subject to authorisation. Prior authorisation is also required in order to become a member or act as a director of an agricultural cooperative. In SE: The Sami people are granted an exclusive right to reindeer husbandry. In IE, establishment by Indonesian residents in flour milling activities is subject to authorisation. In FI: Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

[11] In order for non-Union country nationals to obtain Union-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 8.27, is necessary.

[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).

Sector or sub-sector	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services[13]	In EU, with the exception of BG: None. In BG, unbound for logging activities.
2. Fishing and aquaculture (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services[14]	In EU: Unbound.
3. Mining and quarrying[15] A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	FL in the EU except in BE. In EU: Unbound for juridical persons controlled[16] by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas. In CY: Unbound.

[15] The horizontal limitation on public utilities applies.

[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 % of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
B. Extraction of crude petroleum and natural gas[17] (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. In SK: For mining, activities related to mining and geological activity, incorporation in the EEA is required (no branching). Mining and prospecting activities covered by Act of the Slovak Republic 44/1988 on protection and exploitation of natural resources are regulated on a non-discriminatory basis, including through public policy measures seeking to ensure the conservation and protection of natural resources and the environment such as the authorisation or prohibition of certain mining technologies. For greater certainty, such measures include the prohibition of the use of cyanide leaching in the treatment or refining of minerals, the requirement of a specific authorisation in the case of fracking for activities of prospecting, exploration or extraction of oil and gas, as well as prior approval by local referendum in the case of nuclear/radioactive mineral resources.
4. Manufacturing[18] [19]	FL in the EU except for ISIC 23.2 in CY.
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.

[17] 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.

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

[19] Production or trade in, arms, munitions and war material is excluded. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

Sector or sub-sector	Description of reservations
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	In EU, with the exception of CY: None. In CY: Unbound
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.
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.

Sector or sub-sector	Description of reservations
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media[20] (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis[21])	In EU, with the exception of IT, HR, PL and SE: None. In IT: nationality condition for owner of publishing and printing company applies. In HR: residency requirement applies. In PL: Nationality is required for the editor-in-chief of newspapers and journals. In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are legal persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden, in accordance with the Freedom of the press act (1949:105), the Fundamental law on Freedom of Expression (1991:1469); and the Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.

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

[21] 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[22] (ISIC rev 3.1: 232)	In EU, unbound for juridical persons controlled by natural or juridical persons of a non-Union country which accounts for more than 5 % of the 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.

[22] The horizontal limitation on public utilities applies.

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 ammunition (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.

Sector or sub-sector	Description of reservations
(d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
(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.

Sector or sub-sector	Description of reservations
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.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	In EU, with the exception of CZ: None. In CZ: Only an authorised package company is allowed to supply services relating to packaging take-back and recovery and must be a juridical person established as a joint-stock company.

Sector or sub-sector	Description of reservations
5. PRODUCTION, TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER[23](EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production, transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)	In EU: Unbound.

[23] The horizontal limitation on public utilities applies.

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]	In 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]	In EU: Unbound for juridical persons controlled[26] by natural or juridical persons of a non-Union country which accounts for more than 5% of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). In CZ: An authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a legal person established in the Union. In SK: An authorisation is required for the production and distribution of steam and hot water. An economic needs test is applied and the application may be denied only if the market is saturated. For all those activities, an authorisation may only be granted to a natural person with permanent residency in the EEA or a legal person of the EEA.

[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 % 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] excluding legal advisory and legal documentation and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels"	In EU: Legal representation of natural or juridical persons before the European Union Intellectual Property Office (hereinafter referred to as "EUIPO ") may only be undertaken by a legal practitioner qualified in one of the Member States of the European Economic Area and having their place of business within the European Economic Area, to the extent that they are entitled, within the said Member State, to act as a representative in trade mark matters or in industrial property matters and by professional representatives whose names appear on the list maintained for this purpose by the EUIPO. (part of CPC 861). In EU: Specific non-discriminatory legal form requirements apply in each Member State. In AT: Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home-jurisdiction) is allowed up to 25 %; the rest must be held by fully qualified EEA or Swiss lawyers and only the latter may exercise decisive influence in the decision making of the law firm. In BE: Residency is required for full admission to the Bar, and necessary for the practice of legal services in respect of Belgian domestic law, including representation before courts. Representation before "the Cour de Cassation"is subject to nomination on a specific list.

[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, Union 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 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 Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the 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 Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union 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
	In CY: Full admission to the Bar, required for the provision of legal services. Admission to Bar is subject to a nationality condition. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In CZ: For the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts, full admission to the Czech Bar Association as well as residence (commercial presence) is required. In DE: Only lawyers with EEA or Swiss qualification may be admitted to the Bar and are thus entitled to provide legal services in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association. For foreign lawyers (with other than EEA and Swiss qualification) there may be restrictions for holding shares of a law firm which provides legal services in domestic law. Foreign lawyers or law firms may offer legal services in foreign law and in public international law if they prove expert knowledge. A professional company may only become a shareholder in a German law firm if it is admitted to the German Bar and takes one of the legal forms listed in Article 59b of the Federal Lawyers Act. A shareholder must participate actively in the law firm. Branches of foreign law firms may provide legal services if they have been admitted to the Bar. Bar admission requires qualification of shareholders as lawyers or patent attorneys from a state where the corresponding legal profession is recognised by regulation of the German Ministry of Justice as having a comparable education and professional status (section 206 Federal Lawyers Act and section 157 Federal Patent Lawyers Act). The branch must have a separate management with power of agency in Germany and at least one manager of the branch with power of attorney must be admitted to the German bar.

Sector or sub-sector	Description of reservations
	In DK: For law firms non-discriminatory a legal form requirements apply. Furthermore the sole purpose of a law firm must be to practice law. Shares of a law firm can only be owned by advocates who actively practice law in the firm, its parent company or its subsidiary company, other employees than advocates in the firm, or another law firm registered in Denmark. Furthermore, other employees than advocates in the firm may collectively only own less than 10 % of the shares and of the voting rights, and in order to be shareholders they must pass an exam on the rules of particular importance for the practice of law. Only advocates who actively practice law in the firm, its parent company or its subsidiary company, other shareholders, and representatives of employees, may be members of the board. The majority of the members of the board must be advocates who actively practice law in the firm, its parent company or its subsidiary company. Only advocates who actively practice law in the firm, its parent company or its subsidiary company, and other shareholders having passed the exam mentioned above, may be a director of the law firm. Advocates practicing law in a law firm or other employees in the corporation who own shares therein shall be personally liable jointly with the firm for any claim arising as a result of their assistance to a client. In EL: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. In ES: EEA or CH nationality is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. The competent authorities may grant nationality waivers. Professional address is required in order to provide any legal services.

Sector or sub-sector	Description of reservations
	In 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 a nationality condition. 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. Shareholders, directors and partners may be subject to specific restrictions related to their professional activity. In a law firm providing services in respect of French or Union law, at least 75% of the partners holding 75 % of the shares shall be lawyers fully admitted to the Bar in France. In FR: To be registered on the industrial property agent services list, establishment or residency in the EEA is required. EEA nationality is required for natural persons. To represent a client in front of the national intellectual property office, establishment in the EEA is required. Provision only through SCP (société civile professionnelle), SEL (société d'exercice libéral) or any other legal form, under certain conditions. Irrespective of the legal form, more than half of shares and voting rights must be held by EEA professionals. Law firms may be entitled to provide industrial property agent services (see reservation for legal services). In FI: EEA or Swiss residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat". Legal services, including in relation to Finnish domestic law, may also be provided by non-Bar members. In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession. In HR: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia ("odvjetnici"). Citizenship requirement for membership in the Bar Council.

Sector or sub-sector	Description of reservations
	In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Commercial presence should take the form of partnership with a Hungarian barrister ("ügyvéd") or a barrister's office ("ügyvédiiroda"), or a representative office. In LT: Full admission to the Bar, required for the practice of domestic (Union and Member State) law, is subject to a nationality condition. In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law. In LV: Nationality requirement for sworn advocates, to whom legal representation in criminal proceedings is reserved. In PL: While other types of legal form are available for Union lawyers, foreign lawyers only have access to the legal forms of general partnership, limited joint-stock partnership and limited partnership. In RO: Full admission to the Bar is subject to residency requirement. The foreign lawyer practicing the lawyer profession in Romania has the obligation to register with the Bar. A foreign lawyer can only submit oral or written conclusions to courts and other jurisdictional and legal authorities for international arbitrage matters, provided a condition of actual reciprocity is fulfilled. In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of Attorneys Act, provided the condition of actual reciprocity is fulfilled. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.

Sector or sub-sector	Description of reservations
	In SI: Residency in Slovenia is required for a holder/applicant of registered industrial property rights (patents, trademarks, design protection) to act before the Slovenian Intellectual Property Office without a patent agent or trademark and design agent. Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of services of process, notification, etc. In SK: Full admission to the Bar, required for the practice of domestic Union and MS law, is subject to a nationality condition, coupled with a residency requirement. Actual reciprocity is required. In SE: Admission to the Bar, necessary only for the use of the Swedish title"advokat" is subject to a residency requirement.
(b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	FL in the EU In AT: Indonesian accountants' (who must be authorised according to the law of Indonesia) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25%, if they are not members of the Austrian Professional Body. In 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 five years.

Sector or sub-sector	Description of reservations
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In EU: Supply of statutory auditing services requires approval by the competent authorities of a Member State that may recognise the equivalence of the qualifications of an auditor who is a national of Indonesia or of any third country subject to reciprocity (CPC 8621). In AT: Indonesian auditors' (who must be authorised according to the law of Indonesia) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25%, if they are not members of the Austrian Professional Body. Nationality condition applies 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.). In CY: Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted. In CZ: Auditing services may be provided by natural and legal persons approved for providing auditing services in their home state and approved in the Czech Republic. In legal entities the majority of voting shares must belong to the auditors approved in the Czech Republic or any other state of the EU. The majority of persons in a statutory body must be of the auditors approved in the Czech Republic or any other state of the EU. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. In ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council ("the 8th Company Law Directive). In FI: Residency requirement for at least one of the auditors of a Finnish liability company. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.

Sector or sub-sector	Description of reservations
	In FR: Indonesian nationals may provide statutory auditing services in France, subject to reciprocity. In HR: None, except that auditing can be performed only by legal persons. In IT: Residency is required for the provision of auditing services by natural persons. In LV: In a commercial company of sworn auditors more than 50% of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the Union. In LT: Not less than 75% of shares should belong to auditors or auditing companies of the Union. In PL: Establishment in the EU is required in order to provide auditing services. Legal form requirements apply. In SE: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services. EEA residency is required. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise. In SI: Commercial presence is required. A third country audit entity may hold shares or form partnerships in Slovenian audit company provided that, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country. In SK: Only an enterprise in which at least 60 % of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State may be authorised to carry out audits in the Slovak Republic.

Sector or sub-sector	Description of reservations
(c) Taxation Advisory Services (CPC 863)[28]	In AT: Indonesian tax advisors' (who must be authorised according to the law of Indonesia) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25%. This limitation applies only to non-members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. In CZ, SK: Taxation services may be provided by natural persons who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors. In HU: EEA residency is required for the supply of taxation advisory services, insofar as they are being supplied by a physical person present in the territory of Hungary.
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	FL in the EU. In BG: For projects of national or regional significance, Indonesian investors have to act in partnership with or, as subcontractors of, local investors. In 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 two years in Latvia in the field of projecting and university degree is required. In SK: Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency and nationality requirement, however exceptions might be considered. In CY: Nationality and residency condition. In CZ, HU, IT: Residency requirement.

[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
(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)	FL in the EU In BG: For projects of national or regional significance, Indonesian investors have to act in partnership with or, as subcontractors of, local investors. In CY: Nationality condition. In CZ, HU, IT: Residency requirement. In SK: Nationality and residency requirement.
(h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	In CY, FI, EE and MT: Unbound. In AT: Unbound except for dental services and for psychologists and psychotherapists, and none for dental services and for psychologists and psychotherapists. In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons. In DE: An economic needs test applies 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. In FR: French nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the Union, Indonesian investors only have access to the legal forms of "sociétéd' exercice liberal" (SEL) and "société civile professionnelle" (SCP). In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LV: Economic needs test applies. Main criteria: shortage of doctors and dentists in the given region.

Sector or sub-sector	Description of reservations
	In BG and 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. In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy. In SK: Authorisation by the competent authorities (Ministry of Health or Self-Governing Regions) is required.
(i) Veterinary services (CPC 932)	In AT, CY, EE, MT, SI: Unbound. In BG: Economic needs test applies. Main criteria: population and density of existing business. In CZ: Access is restricted to natural persons only. Authorisation by veterinary administration is required. In DK, NL: Access is restricted to natural persons. In ES: membership in the professional association is required for the practice of the profession and requires EU nationality, which may be waived through a bilateral professional agreement. The provision of veterinary services is restricted to natural persons. In HU: Economic needs test applies. Main criteria: labour market conditions in the sector. In FR: EEA nationality is required for the supply of veterinary services, but the nationality requirement may be waived subject to reciprocity. In PL: Foreign persons may apply for permission to practice. In SK: Access is restricted to natural persons only. Authorisation by competent authorities is required. Residency requirement.

Sector or sub-sector	Description of reservations
(j) 1. Midwives services (part of CPC 93191)	In BG, CY, CZ, FI, HU, MT, SI, SK: Unbound. In FR: French nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the Union, Indonesian investors only have access to the legal forms of "société d'exercice liberal" (SEL) and "société civile professionnelle"SCP). In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
(j) 2. Services provided by nurses, physiotherapists and para-medical personnel (part of CPC 93191)	In CY, ES, SK: Unbound. In AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In BG, MT: Unbound. In CZ: Access is restricted to natural persons only. Authorisation by the competent authority is required for foreign natural persons. In FI and SI: Unbound for physiotherapists and paramedical personnel. In FR: While other types of legal form are available for investors of the Union, Indonesian investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.

Sector or sub-sector	Description of reservations
	In LV: An economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
(k) Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists[29]	In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound. In BE, DK, EE, ES, IT, HR, HU, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In CZ: Retail sales are only possible from Member States of the Union. In DE, only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Persons who have not passed the German pharmacy exam and have not exercised their profession in Germany for at least three subsequent years may only obtain a license to take over a pharmacy which has already existed during the preceding three years. In EL: Only natural persons, who are licensed pharmacists, and companies founded by licensed pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. European Union nationality is required in order to operate a pharmacy.

[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. 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
	In ES: Only natural persons who are licensed pharmacists are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Each pharmacist cannot obtain more than one license. The mail order of pharmaceuticals requiring a prescription is prohibited. In FR: EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas. Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. If authorised, provision (including sale at a distance of medicinal products to the public by means of information society services) must take one of the legal forms which are allowed under national law on a non-discriminatory basis. In IE: The retail of certain pharmaceutical and specific medical goods may only be carried out through a pharmacy as provided for in SI 540 of 2003 – Medicinal Products (Prescription and Control of Supply) Regulations 2003 as amended and the SI 540 of 2007 – Medicinal Products (Control of Placing on the Market) Regulations 2007 as amended. In SK: Residency is required in order to obtain a license as a pharmacist or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public.
B. Computer and Related Services (CPC 84)	None.

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

[30] 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[31]	
(a) Involving Own or Leased Property (CPC 821)	In DK: For the provision of real estate services by a physical person present in the territory of Denmark, only authorized real estate agent who are natural persons that have been admitted to the Danish Business Authority's real estate agent register may use the title of "real estate agent", in accordance with section 6 (1) of the Act on sale of real estate which lays down the requirements for admission to the register. The act requires that the applicant be a Danish resident or a resident of the EU, EEA or Switzerland. The Act on sale of real estate is only applicable when providing real estate services to consumers. Furthermore the Act on sale of real estate does not apply on leasing of real estate. In CY: Nationality condition. In IE: Establishment is required for the supply of real estate services and auction of property other than land.
(b) On a Fee or Contract Basis (CPC 822)	In CY: Nationality condition. In IE: Establishment is required for the supply of real estate services and auction of property other than land.

[31] 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)	In 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: 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. In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. In SE: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish operating influence means that the operation of the ship is located in Sweden and that the ship also has a proportionally large share of either Swedish ownership or ownership of persons in another EEA country. Other foreign ships may under certain conditions be granted exemptions from this rule where they are rented/leased by Swedish legal persons through bareboat charter contracts.
(b) Relating to Aircraft (CPC 83104)	In EU: For rental or leasing of aircraft without crew (dry lease), aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control.

Sector or sub-sector	Description of reservations
(c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None, except in SE. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("terrängmotorfordon") without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, inter alia, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden.
(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: In BE, FR: Unbound for CPC 83202.
(f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
(a) Advertising (CPC 871)	None.

Sector or sub-sector	Description of reservations
(b) Market Research and Opinion Polling (CPC 864)	None.
(c) Management Consulting Services (CPC 865)	None.
(d) Services Related to Management Consulting (CPC 866)	In HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical Testing and Analysis Services (CPC 8676)	None, except in CZ, SK: No direct branching (incorporation is required). In CY for chemists and biologists: Nationality condition. In FR: the professions of biologist are reserved for natural persons, EEA nationality required.
(f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	In PT: the professions of biologist, chemical analyst and agronomist are reserved for natural persons.

Sector or sub-sector	Description of reservations
(g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
(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)	In BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In ES: Prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation.
(i) 2. Placement Services (CPC 87202)	In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PT, RO, SI, SK: Unbound. In BE: A company having its head office outside the EEA has to demonstrate that it supplies placement services in its country of origin. Non-discriminatory legal form requirements apply. In FR and IT: State monopoly applies.

Sector or sub-sector	Description of reservations
	In ES: prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation. In 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)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In IT: State monopoly applies.
(i) 4. Model agency Services (part of CPC 87209)	DE: Unbound.
(i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	In all Member States except HU: Unbound. In HU: None.
(j) 1. Investigation Services (CPC 87301)	In BE, BG, CY, CZ, DE, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.

Sector or sub-sector	Description of reservations
(j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In DK: Nationality and residency requirements for members of the board apply. Unbound for the supply of airport guard services. In HR, CY, CZ, SI, SK: Unbound. In BG, CZ, EE, FI, LV, LT, MT, PL, RO, SK: Licence may be granted only to nationals and to national registered organisations. In EE: Residency is required for providing security services and for security guards. In ES: Nationality requirements exist for private security personnel.
(k) Related Scientific and Technical Consulting Services (CPC 8675)	In FR: Foreign investors are required to have a specific authorisation for exploration and prospection services. In CY: Nationality condition applies for the provision of relevant services. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. (CPC 8675).
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.

Sector or sub-sector	Description of reservations
(l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	In LT: State monopoly applies. In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(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)	In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.

Sector or sub-sector	Description of reservations
(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[32] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
(m) Building-Cleaning Services (CPC 874)	None.
(n) Photographic Services (CPC 875)	None.

[32] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1. to 6.F.l) 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
(o) Packaging Services (CPC 876)	None.
(p) Printing and Publishing (CPC 88442)	In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches). In PL: Nationality requirement for the editor-in-chief of newspapers and journals. In HR: Residency requirements for publisher and editorial board. In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are legal persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden, in accordance with the Freedom of the press act (1949:105), the Fundamental law on Freedom of Expression (1991:1469); and the Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
(q) Convention Services (part of CPC 87909)	None.

Sector or sub-sector	Description of reservations
(r) 1. Translation and Interpretation Services (CPC 87905)	In CY: Nationality Condition In FI: Residency in EEA is required for certified translators. In EE: A sworn translator must be a national of a Member State of the EU. In PL: Unbound for the supply of sworn interpretation services. In BG, HU, SK: Unbound for official translation and interpretation. In HR: Unbound for the translation and interpretation services for/before Croatian courts.
(r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
(r) 3. Collection Agency Services (CPC 87902)	In IT and PT: Nationality condition for investors applies. In CZ: Unbound. In DK: Debt collection agency services are regulated by Law No. 319 of 14 May 1997 (with subsequent amendments) on debt collection. The act contains a number of requirements for debt collection services in Denmark. Among other matters the act sets up rules for the authorisation for the debt collector, approval of staff involved in debt collection, provision regarding the debt collection and revocation of authorisation for the debt collector.

Sector or sub-sector	Description of reservations
(r) 4. Credit reporting services (CPC 87901)	In BE: For consumer credit databanks, a nationality condition for investors. In IT, PT: A nationality condition for investors.
(r) 5. Duplicating services (CPC 87904)[33]	None.
(r) 6. Telecommunications consulting services (CPC 7544)	None.
(r) 7. Telephone answering services (CPC 87903)	None.
(s) Sales and Marketing	In BG: Unbound for direct branching (incorporation is required).

[33] 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
(t) Computer Reservations System	In EU: Where air carriers of the Union are not accorded equivalent treatment[34] to that provided in the European Union by CRS services suppliers in Indonesia, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Indonesia, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Indonesia by the CRS services suppliers in the European Union, or to the CRS services suppliers of Indonesia by the air carriers in the Union. In BG: Unbound for direct branching (incorporation is required).
7. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 751, and CPC 71235)	The EU: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licensing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

[34] "Equivalent treatment" implies non-discriminatory treatment of air carriers of the Union and CRS services suppliers of the Union.

Sector or sub-sector	Description of reservations
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means[35], excluding broadcasting[36]	None.

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

[36] Broadcasting is defined as the uninterrupted chain of transmission via wired or wireless means (regardless of the location of the originating transmission) required for the reception or display of aural or visual programme signals by all or any part of the public, but does not cover contribution links between operators.

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)	FL in the EU In CY: Nationality condition.

Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	In 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 Union and to juridical persons of the Union having their headquarters in the Union. In CY: Unbound for distribution of pharmaceuticals, tobacco products and alcoholic beverages. In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. In HR: Unbound for distribution of tobacco products.
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.

Sector or sub-sector	Description of reservations
(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
(c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products[37])	In FR and IT: State monopoly applies on tobacco. In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
C. Retailing Services[38] Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	In ES: there is a state monopoly on retail sales of tobacco. Establishment is subject to an EU MS nationality condition. Only natural persons may operate as a tobacconist. Each tobacconist cannot obtain more than one license. (CPC 63108) In FR, IT: State monopoly applies on tobacco. In BG, DK, FR, IT, MT: 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. In IE: Unbound for the retail sale of alcoholic beverages. In SE: Unbound for retail sales of alcoholic beverages. (part of CPC 631).

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

[38] Does not include maintenance and repair services which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
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 telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods[39] (CPC 632 excluding CPC 63211 and 63297)	In PT: A specific authorisation scheme exists for the installation of certain retail establishments and shopping centres. This relates to shopping centres that have a gross leasable area equal or greater than 8 000 m^2, and retail establishments having a sales area equal or exceeding 2 000 m^2, when located outside shopping centres. Main criteria: Contribution to a multiplicity of commercial offers; assessment of services to consumer; quality of employment and corporate social responsibility; integration in urban environment; contribution to eco-efficiency.
D. Franchising (CPC 8929)	None.

[39] 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
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	In EU: Participation of private operators in the education network is subject to concession. In AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting. In BG: The supply of primary or secondary education services by foreign natural persons and associations, and for the supply of higher education services is unbound. In CZ, SK: Nationality condition for the majority of members of the board. The supply of higher education services except for post-secondary technical and vocational education services (CPC 92310) is unbound. In CY, FI, MT, RO, SE: Unbound. In EL: Nationality condition applies for the owners and a majority of board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary schools (CPC 921, 922). Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons. European Union residents (natural or juridical persons) are permitted to establish private post-secondary education institutions granting certificates which are not recognised as being equivalent to university degrees (CPC 923). In 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.

Sector or sub-sector	Description of reservations
	In FR: nationality of a Member State of the EU is required in order to teach in a privately funded educational institution (CPC 921, CPC 922, CPC 923). However, nationals of Indonesia may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher-level educational institutions. Nationals of Indonesia may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary or higher-level educational institutions. Such authorisation is granted on a discretionary basis. In HR: Unbound for Primary Education Services (CPC 921). For Secondary Education Services: None for legal persons. In HU: 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. In SK: EEA residency is required for suppliers of all privately funded education services other than post-secondary technical and vocational education services. An economic needs test may apply and the number of schools being established may be limited by local authorities (CPC 921, 922, 923 other than 92310, 924). In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). In SI: Unbound for primary schools. Nationality condition for the majority of members of the board in secondary and high schools.

Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE: Unbound. In CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for the majority of members of the board.
11. ENVIRONMENTAL SERVICES A. Waste Water Services (CPC 9401)[40] 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)	In SK: For processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in the EEA is required (residency requirement) (part of CPC 9402).

[40] Corresponds to sewage services.

Sector or sub-sector	Description of reservations
C. Protection of ambient air and climate (CPC 9404)[41] D. Remediation and clean up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)[42] E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406)	

[41] Corresponds to cleaning services of exhaust gases.
[42] Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The licence for branch offices of Indonesian insurers shall be denied if the insurer in Indonesia does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association. In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, an Indonesian insurer must have been authorised to operate in the same classes of insurance in Indonesia for at least five years. In EL: Insurance and reinsurance undertakings with head offices in third countries may operate in Greece via establishing a subsidiary or a branch, where branch in this case does not take any specific legal form, as it means a permanent presence in the territory of Greece of an undertaking with head office outside EU, which receives authorisation in Greece and which pursues insurance business. In ES: Residency requirement for the actuarial profession (or alternatively two years of experience). In FI: At least one half of the promoters, members of the board of directors and the supervisory board and the managing director of an insurance company shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry on statutory pension insurance. At least one auditor shall have his permanent residence in the EEA.

Sector or sub-sector	Description of reservations
	In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. In BG and PL: Local incorporation (no branches) required for insurance intermediaries. In PT: In order to establish a branch in Portugal, Indonesian 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 Union. In SK: Indonesian nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their branches having a registered office in the Slovak Republic. The authorisation in both cases is subject to the evaluation of the supervisory authority. In 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). In SE: An insurance intermediary from a non-EEA country may, only with permission from the Swedish competent national authority, conduct insurance distribution in Sweden. The distribution must be conducted from a branch or a permanent presence in Sweden.
B. Banking and other financial services (excluding insurance)	In EU: Only firms having their registered office in the 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 Union, is required to perform the activities of management of unit trusts and investment companies.

Sector or sub-sector	Description of reservations
	In 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. In 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). In HR: None, except for settlement and clearing services where the Central Depositary Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis. In HU: Branches of Indonesian 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.

Sector or sub-sector	Description of reservations
	In 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 Union, the trustee/depository is required to be incorporated in Italy or in another Member State of the Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the 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 Union, having their legal head office in the 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 Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.
	In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only banks having their registered office or branch in Lithuania and authorised to provide investment services in the EEA may act as the depositories of the assets of pension funds. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania.

Sector or sub-sector	Description of reservations
	In 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 Union (unbound for direct branching from non-Union countries). In RO: Branches of foreign institutions are not allowed to provide asset management services. In 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). In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). In SE: A founder of a savings bank shall be a natural person.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	

Sector or sub-sector	Description of reservations
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	In 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. In AT, SI: Unbound for ambulance services. In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. In CY, CZ, FI, MT, SE, SK: Unbound. In HU: Unbound for social services. In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In BE: 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. In ES: Unbound for the supply of privately funded social services other than services relating to Convalescent and rest Houses and Old People´s Home. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.

Sector or sub-sector	Description of reservations
	In DE: Unbound for social services other than convalescent and rest houses and old people's homes. Rescue services and "qualified ambulance services" might be reserved for non-profit operators. The number of ICT services providers may be limited to guarantee interoperability, compatibility and necessary safety standards. In FR: while other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". For hospital and ambulance services, residential health facilities (other than hospital services) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers. Unbound for the supply of privately funded laboratory analysis and testing services. In HR: establishment of some privately funded social care facilities may be subject to needs based limits in particular geographical areas. (CPC 9311, 93192, 93193, 933). In SI: Unbound for Social services.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	In BG: Incorporation is required (no branches). In IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments. In HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of Croatia which can be denied.

Sector or sub-sector	Description of reservations
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	FL in the EU. In BG: Unbound for direct branching (incorporation is required). In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. In PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches). In CZ: Economic needs test based on population criterion.
C. Tourist Guides Services (CPC 7472)	In BG, FR, Nationality condition. In CY: Unbound. In HR: EEA nationality is required for hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471, 7472). In ES: (for ES applies also to the regional level of government) Nationality of a Member State of the EU is required for the provision of tourist guide services. (CPC 7472). In EL: Third country national have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practicing the profession. By exception, the right of practicing the profession can be temporally accorded to Third countries citizens, by way of derogation of the above mention provisions, in the event of the confirmed absence of a tourist guide for a specific language.

Sector or sub-sector	Description of reservations
	In HU: the supply of Travel Agent and Tour Operators services, and Tourist Guide Services on a cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seats in the EEA Member States (CPC 7472). In IT: (applies also to the regional level of government) tourist guides from non-EU countries need to obtain a specific licence from the Region in order to act as a professional tourist guide. Tourist guides from Member States of the EU can work freely without the requirement for such a licence. The licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. In 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). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC 96199).

Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	In FR: Foreign participation in French companies publishing publications in the French language may not exceed 20% of the capital or of voting rights in the company. Press agencies: Unbound. In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. In PT: News companies, incorporated in Portugal in the juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stocks.
C. Libraries, archives, museums and other cultural services (CPC 963)	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound. In AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	In AT, SI: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach Services (CPC 96491)	None.

Sector or sub-sector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime transport	
(a) International passenger transportation (CPC 7211 less national cabotage transport[43]) (b) International freight transportation (CPC 7212 less national cabotage transport[44])	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. In EU: Nationality condition for ships' crews.

[43] 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 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 Union.

[44] 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 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 Union.

Sector or sub-sector	Description of reservations
B. Rail Transport (a) Passenger transportation (CPC 7111)	In EU: Unbound.
(b) Freight transportation (CPC 7112)	In EU: Unbound, except for National Treatment where: None. In IE and SK: Unbound.
C. Road Transport	
(a) Passenger Transportation (CPC 7121 and CPC 7122)	In EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator. In EU: Economic needs test apply 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. In AT: Exclusive rights or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. In BG: Exclusive rights or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. Unbound for direct branching (incorporation is required). In CY: Unbound. In CZ: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
	In LV: The requirement for established entities to use vehicles with national registration applies. In ES: Economic needs test for CPC 7122 applies. Main criteria: local demand. In IT and PT: Economic needs test applies 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. In ES and 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. In FR: Unbound for intercity bussing services. In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In SK: Provision of road transport services requires incorporation or residency in a Member State of the European Union. In SE: In order to engage in the occupation of road transport operator, a Swedish license is needed. Criteria for receiving a taxi license include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment). As set out in Yrkestrafiklag (2012:210) (Act on professional traffic); Yrkestrafikförordning (2012:237) (Government regulation on professional traffic); Taxitrafiklag (2012:211) (Act on Taxis); and Taxitrafikförordning (2012:238) (Government regulation on taxis).

Sector or sub-sector	Description of reservations
(b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account[45])	In AT and BG: Exclusive rights or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. In BG: Unbound for direct branching (incorporation is required). In CZ: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV: Requirement for established entities to use vehicles with national registration. In IT, SK: Economic needs test. Main criteria: local demand. In SK: Provision of road transport services requires incorporation or residency in a Member State of the European Union. In SE: In order to engage in the occupation of road transport operator, a Swedish license is needed. Criteria for receiving a license include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment) As set out in Yrkestrafiklag (2012:210) (Act on professional traffic); Yrkestrafikförordning (2012:237) (Government regulation on professional traffic); Taxitrafiklag (2012:211) (Act on Taxis); and Taxitrafikförordning (2012:238) (Government regulation on taxis).

[45] Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under Postal and Courier Services.

Sector or sub-sector	Description of reservations
D. Pipeline transport of goods other than fuel[46] (CPC 7139)	In AT: Exclusive rights can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
17. SERVICES AUXILIARY TO TRANSPORT[47]	
A. Services auxiliary to Maritime Transport (a) Maritime Cargo Handling Services (b) Storage and warehousing Services (part of CPC 742) (c) Customs Clearance Services	In 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: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. In IT: Economic needs test[48] applies for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. Requirement of residency for "raccomandatario marittimo". In BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, Indonesian 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. Nationality condition.

[46] Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

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

[48] This measure is applied on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
(d) Container Station and Depot Services (e) Maritime Agency Services[49] (f) Maritime Freight Forwarding Services (g) Rental of Vessels with Crew (CPC 7213) (h) Pushing and towing services (CPC 7214)	In HR: Unbound for Customs Clearance Services, Container Station and Depot Services, Maritime Agency Services and Maritime Freight Forwarding Services. For Maritime Cargo Handling Services, Storage and warehousing Services, Other supporting and auxiliary services (including catering), Pushing and towing services and Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In FI: Services can be provided only by ships operating under the Finnish flag.

[49] "Maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

Sector or sub-sector	Description of reservations
(i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to rail transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748)	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 %. In CZ: Unbound for direct branching (incorporation is required). In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In HR: Unbound for pushing and towing services.

Sector or sub-sector	Description of reservations
(d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to road transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742)	In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the Union, and to juridical persons of the Union having their headquarters in the Union. Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49%. Nationality condition applies. In CZ: Unbound for direct branching (incorporation is required). In FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles.

Sector or sub-sector	Description of reservations
(c) Freight transport agency services (part of CPC 748) (d) Rental of Commercial Road Vehicles with Operators (CPC 7124) (e) Supporting services for road transport equipment (CPC 744) (f) Other supporting and auxiliary services (part of CPC 749)	In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In MT: Nationality condition. In HR: Unbound for rental of commercial road vehicles with operators. In CY: Unbound for rental of commercial road vehicles with operators.
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering)	In EU: Unbound, except for Market Access. 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. In BG: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
(b) Storage and warehouse services (part of CPC 742)	In BG: Unbound for direct branching (incorporation is required). In 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.
(c) Freight transport agency services (part of CPC 748)	In CY, CZ, HU, MT, PL, RO, SK: Unbound. In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49% limitation on equity participation and through branches. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.
E. Services auxiliary to pipeline transport of goods other than fuel[50] (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None except in AT: Nationality condition for managing directors applies.

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

Sector or sub-sector	Description of reservations
18. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	In all Member States except AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI and SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
19. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883)[51]	In CY: For reasons of lack of reciprocity, Cyprus reserves the right to refuse licensing to third country nationals or entities controlled by third country nationals, in relation to the activities of prospecting, exploration and exploitation of hydrocarbons. Entities that have been licensed in relation to the activities of prospecting, exploration and exploitation of hydrocarbons, may not fall under the direct or indirect control of a third country or third country nationals, without prior approval.

[51] 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.

Sector or sub-sector	Description of reservations
B. Pipeline Transportation of fuels (CPC 7131)	In AT, BE, BG, CZ, CY, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	In 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). In CZ: An authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a legal person established in the Union. In CY: Unbound. In SK: Unbound for direct branching (incorporation is required).
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	In EU: Unbound for wholesale trade services of electricity, steam and hot water. In SK: For liquid and gaseous fuels: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
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 water	In EU: Unbound for retailing services of motor fuel, electricity, (non-bottled) gas, steam and hot water. In 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. In CZ: An authorisation is required. Such authorisation may only be granted to a natural person with a residence permit, or a legal person established in the Union.
G. Services incidental to energy distribution (CPC 887)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE: Unbound except for consultancy services, and none for consultancy services. In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.

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)	In CY: Nationality condition. In 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)	In 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. In CY: Nationality condition.
(d) Other beauty treatment services n.e.c. (CPC 97029)	In 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. In CY: Nationality condition.

Sector or sub-sector	Description of reservations
(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[52] (CPC ver. 1.097230)	In CY: Nationality condition.
(f) Telecommunications connection services (CPC 7543)	In CY: Unbound.

[52] 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).

ANNEX 8-C

SCHEDULE OF COMMITMENTS
ON TEMPORARY PRESENCE OF NATURAL PERSONS
FOR BUSINESS PURPOSES

UNION

1. The list of commitments specified in this Annex indicates the sectors in which the Union takes commitments pursuant to Articles 8.18, 8.19, 8.20 and 8.21, and the terms, limitations, conditions and qualifications that apply to such commitments. That list is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which limitations apply; and

(b) the second column describes the applicable limitations.

2. In identifying individual sectors and sub-sectors:

(a) "CPC" means 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);

(b) "CPC ver. 1.0" means the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC ver 1.0, 1998; and

(c) "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, No. 4, ISIC REV 3.1, 2002.

3. Commitments on business visitors for establishment purposes, intra-corporate transferees, contractual service suppliers, short-term business visitors, and installers and maintainers 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 or management dispute or negotiation or the employment of any natural person who is involved in that dispute.

4. In addition to the list of commitments specified in this Annex, the Union may adopt or maintain measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures that does not constitute a limitation within the meaning of Section D of Chapter 8 (Liberalisation of Investment and Trade in Services). Those measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply to business visitors for establishment purposes, intra-corporate transferees, contractual service suppliers, short-term business visitors, and installers and maintainers of Indonesia.

5. All requirements under the laws and regulations of the Union regarding entry, stay, work and social security measures continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed in this Annex.

6. In accordance with Article 8.3(3), the list of commitments specified in this Annex does not include measures concerning subsidies granted by a Party.

7. The list of commitments specified in this Annex is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on liberalisation of investments set out in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union).

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 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 this Agreement, including the list of commitments specified in this Annex, shall have no direct effect and confer no rights directly on natural or juridical persons.

10. For greater certainty, the list of commitments specified in this Annex applies only to the territories in which the Treaty on European Union and the TFEU are applied and under the conditions laid down in those Treaties, and is only relevant in the context of the trade relations between the Union and its Member States, on the one part, and Indonesia, on the other part. It does not affect the rights and obligations of Member States arising from Union law.

11. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Indonesia the treatment granted in a Member State, under the TFEU, or to any measure adopted under that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

(b) juridical persons constituted or organised under the law of another Member State or of the Union and having their registered office, central administration or principal place of business in the Union.

12. Any reservation set out in Annexes 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union) and 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) also constitutes a reservation for the purposes of this Annex to the extent that the measure set out in or permitted by that reservation affects the treatment of natural persons' presence for business purposes in the territory of the other Party.

13. The Union takes commitments differentiated by its Member States, where applicable.

14. The following abbreviations are used in the list specified in this Annex:

EU the Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czechia

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

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

EEA: European Economic Area

15. Intra-corporate transferees

All sectors	In AT, CZ, SK: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. In FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation. In HU: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees.
All sectors	For trainee employees: In AT, CZ, DE, FR, ES, HU: Training must be linked to the university degree which has been obtained.
Entertainment Services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority. The artists must have obtained an employment contract from an authorised entertainment enterprise.

16. Business visitors for establishment purposes

All sectors	In AT, CZ: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. In SK: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test. In CY: Permissible length of stay: up to 90 days in any twelve month period. A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.
Entertainment Services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority. The artists must have obtained an employment contract from an authorised entertainment enterprise.

17. Short-term business visitors:

All sectors	In CY, DK, HR: Work permit, including economic needs test, required in case the short-term business visitor supplies a service.
Entertainment Services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority. The artists must have obtained an employment contract from an authorised entertainment enterprise.

18. Installers and maintainers

All sectors	In AT: Work permit required, including economic needs test. Economic needs test is waived for natural persons training workers to supply services and possessing specialisedge knowledge. In CY, CZ, SK: Work permit is required beyond seven days in a month or 30 days in calendar year. In DK, HR: Work permit, including economic needs test, required in case the person supplies a service.

	In ES: Work permit required. Installers, repair and maintainers should be employed as such by the legal person[1] supplying the good or service or by an enterprise which is a member of the same group as the originating legal person for at least three months immediately preceding the date of submission of an application for entry and they should possess at least three years of relevant professional experience, where applicable, obtained after the age of majority. In FI: Depending on the activity, a residence permit may be required. In LV: Work permit required for operations/activities to be performed on the basis of a contract. In MT: Work permit required. No economic needs tests performed. In SE: Work permit required, except for (i) natural persons who participate in training, testing, preparation or completion of deliveries, or similar activities within the framework of a business transaction, or (ii) fitters or technical instructors in connection with urgent installation or repair of machinery for up to two months, in the context of an emergency. No economic needs test required.

[1] References to "legal" persons in the schedules should be understood pursuant to the law of the Member States concerned.

19. Contractual Service Suppliers (CSS) and Independent Professionals (IP)

All sectors	In EU: – The natural persons must be engaged in the supply of a service on a temporary basis as employees of a juridical person, which has obtained a service contract not exceeding twelve months. – The natural persons should be offering such services as employees of the juridical person supplying the services for at least two years immediately preceding the date of submission of an application for entry into the other Party – The natural persons entering the other Party must possess a university degree or a qualification demonstrating knowledge of an equivalent level[2] For Independent Professionals: – The natural persons entering the other Party must possess, at the date of submission of an application for entry into the other Party, at least six years professional experience in the sector of activity which is the subject of the contract.

[2] Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory. In evaluating the qualification, that Party shall endeavour to take into account relevant information that may be provided by relevant authority of the other Party.

	Length of stay In EU: The entry and temporary stay of natural persons within the Party concerned shall be for a cumulative period of not more than 12 months or for the duration of the contract, whichever is less. In AT, DE: Maximum stay for CSS and IP shall be for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less. In BE, LT, MT, PT: Maximum stay for CSS and IP shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less. In CZ: For all sectors except for Services provided by nurses: Maximum stay for CSS and IP shall be for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less. For Services provided by nurses: Maximum stay for CSS and IP shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less. In CY: Maximum stay for CSS and IP shall be for a period of six months renewable once for an additional period of six months, or for the duration of the contract, whichever is less.

Legal advisory for legal advice services in respect of public international law, home jurisdiction law, with the exception of host-jurisdiction law[3] (part of CPC 861)	CSS: In AT, BE, CY, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, PT, SE: None. In BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test. IP: In AT, CY, DE, EE, FR, HR, IE, LU, LV, NL, PL, PT, SE: None. In BE, BG, CZ, DK, EL, ES, FI, HU, IT, LT, MT, RO, SI, SK: Economic needs tests.
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: In AT, BE, DE, EE, ES, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In BG, CY, CZ, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test. IP: In EU: Unbound.

[3] For the purposes of this reservation:
- "host-jurisdiction law" means the law of the specific Member State and Union law; "home-jurisdiction law" means the law of Indonesia;
- "international law" means public international law with the exception of European Union law, and includes law established by international treaties and conventions, as well as international customary law;

Taxation advisory services (CPC 863)[4]	CSS: In AT, BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In PT: Unbound. IP: In EU: Unbound.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: In BE, CY, EE, ES, EL, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. IP: In CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None.

[4] Does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.

	In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test.
Engineering services and Integrated engineering services (CPC 8672 and 8673), including: – Engineering of oil & gas exploration Engineering of oil & gas laboratory	CSS: In BE, EE, ES, EL, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CY, CZ, DE, HU, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. In LT: Economic needs test, except for Engineering of oil & gas exploration, where: Unbound. IP: In CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.

	In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test. In LT: Economic needs test, except for Engineering of oil & gas exploration, where: Unbound.
Midwives services (part of CPC 93191)	CSS: In IE, SE: None. In AT, CY, DE, DK, EE, EL, ES, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, CZ, FI, FR, HR, HU, SK: Unbound. IP: In EU: Unbound.
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	CSS: In IE, SE: None. In AT, CY, CZ, DE, DK, EE, EL, ES, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, FI, FR, HR, HU, SK: Unbound. IP: In EU: Unbound.

Computer and related services (CPC 84), including: – Web designers – Applications programmers – Software developpers – Software and Applications Developers and Analysts – Web developpers – Database Designers and Administrators – Computer Network and Systems Technicians – Database and Network Professionals – Computer Network Professionals – Systems Administrators – Information and Communications Technology User Support Technicians	CSS: In BE, DE, EE, EL, ES, HR, IE, IT, LU, LV, NL, PL, PT, SI, SE: None. In FR, for Database Designers and Administrators, Database and Network Professionals, Computer Network Professionals, Systems Administrators: None. Otherwise: Maximum stay shall be for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In AT, BG, CZ, CY, HU, LT, MT, RO, SK: Economic needs test. In DK: Economic needs test except for CSS stays of up to 3 months. IP: In DE, EE, EL, FR, IE, LU, LV, NL, PL, PT, SI, SE: None. In FR: Maximum stay shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, MT, RO, SK: Economic needs test. In HR: Unbound.

– Information and Communications Technology Operations Technicians – Computer Technicians	
Research and development Services (CPC 851, 852 excluding psychologists services[5], and 853)	CSS: In EU except in NL, SE: A hosting agreement with an approved research organisation is required[6]. In EU except in CZ, DK, SK: None In CZ, DK, SK: Economic needs test. IP: In EU: Unbound.

[5] Part of CPC 85201, which is under medical and dental services.

[6] For all Member States of the European Union except DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Directive (EU) 2016/801 of the European Parliament and of the Council of 11 May 2016 on the conditions of entry and residence of third-country nationals for the purposes of research, studies, training, voluntary service, pupil exchange schemes or educational projects and au pairing (recast), (OJ EU L 132, 21.5.2016 pp. 21–57, ELI: http://data.europa.eu/eli/dir/2016/801/oj).

Advertising services (CPC 871)	CSS: In BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. IP: In EU: Unbound.
Management consulting services (CPC 865)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In CY, DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, ES, HR, HU, IT, LT, RO, SK: Economic needs test.

Services related to management consulting (CPC 866)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SE: None. In AT, BG, CZ, CY, LT, RO, SI, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound. IP: In CY, DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SE: None. In AT, BE, BG, CZ, DK, ES, HR, IT, LT, RO, SI, SK: Economic needs test In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.
Technical testing and analysis services (CPC 8676)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, BG, CZ, CY, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In EU: Unbound.

Related scientific and technical consulting services (CPC 8675)	CSS: In BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, CZ, CY, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: None, except for publicly appointed surveyors, where: Unbound. In FR: None, except for "surveying" operations relating to the establishment of property rights and to land law, where: Unbound. In BG: Unbound. IP: In EU: Unbound.
Mining (CPC 883, advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In DE, EE, EL, FI, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test.

Mining (CPC 883, limited to: – Mining and Metallurgical Technicians – Field Instrument Supervisor – Electrical Supervisor	CSS: In EU, except FR: unbound. In FR: None. IP: EU: Unbound.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods[7] (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, HU, IE, LT, RO, SK: Economic needs test. In FI: Unbound, except in the context of an after-sales or after-lease contract, where: the length of stay is limited to six months; for maintenance and repair of personal and household goods (CPC 633): Economic needs test. IP: In EU: Unbound.

[7] Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

Translation services (CPC 87905, excluding official or certified activities)	CSS: In BE, CY, DE, EE, EL, ES, FR, HR, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DK, FI, HU, IE, LT, LV, MT, RO, SK: Economic needs test. IP: In CY, DE, EE, FR, LU, LV, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, MT, RO, SK: Economic needs test. In HR: Unbound.
Construction and related engineering services (CPC 511, 512, 513, 514, 515, 516, 517 and 518. BG: CPC 512, 5131, 5132, 5135, 514, 5161, 5162, 51641, 51643, 51644, 5165 and 517)	CSS: In EU: Unbound except in BE, CZ, DK, ES, FR, NL and SE. In BE, DK, ES, NL, SE: None. In CZ: Economic needs test. In FR: Unbound, except for technicians, where: the work permit is delivered for a period not exceeding six months. Compliance with an economic needs test is required. IP: In EU: Unbound.

Site investigation work (CPC 5111)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, FI, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In EU: Unbound.
Higher education services (CPC 923)	CSS: EU except in LU, MT, SE: Unbound. In LU: Unbound, except for university professors, where: None. In MT: Economic needs test. In SE: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound. IP: In EU: Unbound.

Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	CSS: In BE, EE, ES, FI, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, EL, HU, LT, LV, RO, SK: Economic needs test. IP: In EU: Unbound.
Travel agencies and tour operators services (including tour managers[8]) (CPC 7471)	CSS: In AT, DE, EE, ES, FR, HR, IT, LU, NL, PL, SI, SE: None. In BG, CY, CZ, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In BE, IE: Unbound, except for tour managers, where: None. IP: In EU: Unbound.

[8] Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

Tourist guides services (CPC 7472)	CSS: In NL, PT, SE: None. In AT, BE, BG, CY, CZ, DE, DK, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, RO, SK, SI: Economic needs test. In ES, HR, LT, PL: Unbound. IP: In EU: Unbound.
Chef de Cuisine (part of CPC 87909)	CSS: In EU, except PT: Unbound. In PT: Advanced technical qualification and at least 6 years of demonstrable work experience at the level of chef de cuisine may be required. Where the qualification has not been obtained in the EU and its Member States, the Member State concerned may evaluate whether this is equivalent to the qualification required in its territory. Economic needs test. IP: In EU: Unbound.
All other sectors	In EU: Unbound.

ANNEX 8-D

MFN TREATMENT

1. The Union takes commitments pursuant to Article 8.9, subject to the exemptions listed in paragraph 3 of this Annex, for each sector, subsector or activity for which it has taken commitments with respect to Section B of Chapter 8 (Investment Liberalisation and Trade in Services), as listed in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment).

2. The Union takes commitments pursuant to Article 8.15, subject to the exemptions listed in paragraph 3 of this Annex, for each sector or subsector for which it has taken commitments with respect to Section C of Chapter 8 (Investment Liberalisation and Trade in Services), as listed in Annex 8-A (Schedule of Specific Commitments on cross Border Trade in Services – Union).

3. List of Union MFN exemptions:

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which: (i) creates an internal market in services and investment; (ii) grants the right of establishment; or (iii) requires the approximation of legislation in one or more economic sectors. "internal market in services and investment" means an area without internal frontiers in which the free movement of services, capital and persons is ensured;	All countries with whom the Union concludes a regional economic integration agreement	Indefinite	Needed to protect existing and future international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	"right of establishment" means an obligation to abolish in substance all barriers to establishment among the parties to the bilateral or multilateral agreement by the entry into force of that agreement; the right of establishment shall include the right of nationals of the parties to the bilateral or multilateral agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the party where such establishment takes place; "approximation of legislation" means: (i) the alignment of the legislation of one or more of the parties to the bilateral or multilateral 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 bilateral or multilateral 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 bilateral or multilateral agreement.			

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport	In Romania, the permission for vehicles registered in the countries indicated in the third column 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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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, Czechia 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 Czechia and Slovakia and between the countries concerned.
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 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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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 Czechia 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 Czechia and between the countries concerned.
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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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 the third column.	Successor states of former Yugoslavia, Switzerland, and successor states of the former Union of Soviet Socialist Republics (with the exception of the Baltic States, Azerbaijan, Georgia, Moldova and Uzbekistan).	Indefinite	Reciprocity; and facilitating of the development of international touring.
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 the third column.	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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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.
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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned	All countries with which the Republic of Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the territory of the Republic of Croatia and between Croatia and the countries concerned
All Passenger and Freight Transport 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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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.
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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Auxiliary Air Transport Services (a) aircraft repair and maintenance services during which an aircraft is withdrawn from service; (b) the selling and marketing of air transport services; (c) computer reservation system (CRS) services; and	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.	All countries	Indefinite	Needed to protect existing and future international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
(d) other services auxiliary to air transport services, such as ground-handling services and rental service of aircraft with crew				
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 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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Cargo-Handling Services and Storage and 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.
Maritime Transport	Measures concerning the establishment, activities and operations of shipping companies beyond the commitment undertaken by Indonesia in Annexes 8-E and 8-F.	Unspecified	Indefinite	International agreements in the context of overall trade relations.
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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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 the third column 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.
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.
Fisheries	The 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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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.
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.
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 the third column.	Countries with which preferential arrangements are or will be concluded.	Indefinite	Obligations under international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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.
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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Publishing (part of CPC 88442)	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.
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.
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.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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 in the third column, 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[2], North Atlantic Treaty Organization (hereinafter referred as "NATO")54 and associated countries of EU.	Indefinite	Desire to create more favourable conditions for greater economic cooperation between Lithuania and the countries concerned.

[2] Provided that these countries were OECD and NATO members before 20 June 1996.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
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.
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: in the third column.	European Free Trade Association (hereinafter referred to as "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 Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as: (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 companies[3] utilizing environmental technology (the Nordic Environment Finance Corporation).	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.
All sectors	Poland: Preferential conditions for establishment or the cross-border supply of services, which may include the elimination or amendment of certain restrictions embodied in the list of reservations applicable in Poland, may be extended through commerce and navigation treaties.	All countries	Indeterminate	Reciprocal provisions of existing and future agreements

[3] Applies to Eastern European companies, which are cooperating with one or more Nordic companies.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	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.	All countries	Indeterminate	Promotion and protection of foreign investment.
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.
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 the third column.	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique, São Tomé & Principe, and East Timor).	Indefinite	This measure reflects historical links between Portugal and these countries.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Measures based on existing or future bilateral agreements between certain Member States[4] and the countries and principalities concerned, providing for the right of establishment for natural and juridical persons; or waiving the requirements of work permits for natural persons supplying services.	San Marino, Monaco, Andorra, and Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States and the countries and principalities concerned.
Real estate	For the Republic of Croatia: Reciprocity requirement for foreign persons and approval of the minister for foreign affairs[*] except for immigrants from the former Yugoslav republics and their descendants who are without any citizenship and who require approval by the Ministry in charge of immigration	All countries	Temporary	Political considerations and BOP position reasons

[4] The following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal and Spain.

[*] This MFN exemption does not apply to the companies established and incorporated in Croatia as legal persons.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned	All countries with which the Republic of Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the territory of the Republic of Croatia and between Croatia and the countries concerned
All sectors	Insofar as the specific commitments in Annexes 8-A and 8-B refer to conditions of reciprocity or the possibility to grant waivers, the specified limitations can partially or entirely be waived conditioned on the fulfilment of specific requirements or subject to reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for EU service suppliers.

ANNEX 8-E

SCHEDULE OF COMMITMENTS
ON CROSS-BORDER SUPPLY OF SERVICES

INDONESIA

1. The list of commitments specified in this Annex indicates the services sectors liberalised pursuant to Article 8.16, and by means of reservations, limitations that apply to cross-border supply of services and service suppliers of the Union in those sectors. That list is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Indonesia, and the scope of liberalisation to which the reservations apply; and

(b) the second column describes the applicable reservations against Articles 8.13 and 8.14.

2. Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not listed in the sectoral column below is not committed.

3. In identifying individual sectors and sub-sectors:

(a) "CPC" means 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;

(b) "ISIC" means Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020; and

(c) "ISIC rev 4" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC REV 4, 2008.

4. In the absence of specific reference to a ISIC or CPC number, the scope of sub-sectors or economic activities covered by that entry will be subject to the relevant and applicable reference, including:

(a) in the case of financial services, reference would be made to the GATS Annex on Financial Services; or

(b) in the case of air transport, the scope of activities would be in accordance with Article 8.12, unless qualified by reference to the ISIC 2020.

5. Double asterisk (**) after a CPC number indicates that the scope of service specified constitutes only a part of the total range of activities covered by the CPC concordance.

6. Sectors or sub-sectors marked with "MFN" are subject to Article 8.15 for measures covered by both market access and national treatment as indicated in the description of reservations column.

7. The list of commitments specified in this Annex 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 8.13 or 8.14. Those measures, such as a need to obtain a license, universal service obligations, a need to obtain recognition of qualifications in regulated sectors, a need to pass specific examinations, including language examinations, even if not listed, apply in any case to services and service suppliers of the Union.

8. The list of commitments specified in this Annex is without prejudice to the feasibility of the cross-border supply of services as defined in point (e) of Article 8.4(1) in certain services 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 as set out in Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia).

9. Restrictions, conditions and limitations in the horizontal section applies to "all sectors" as specified in the sectoral column, unless otherwise specified in the sector specific section. They either reflect a measure which constitutes a limitation to market access, or national treatment, or bind a situation where there are no such limitations.

10. "Unbound except" must be read as the commitment only applies to the extent covered by categories or conditions specified after the word "except", and in this case limitations specified in the horizontal section apply.

11. A "none" in the sectoral section must be read as no restrictions or conditions apply in the specific sector. However, any relevant limitations set out in the horizontal section and general condition if applicable of the schedule will still apply.

12. A "none, except" in the sectoral section must be read as combination of the horizontal restrictions and conditions set out in the horizontal section and of the sector-specific restrictions, unless explicitly provided otherwise in the entry.

13. The rights and obligations arising from the list of commitments specified in this Annex shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

Sector or Sub-sector	Description of reservations
I. HORIZONTAL SECTION	
All sectors	Income Tax Non-residents tax-payers shall be subjected to income tax measure. Non-resident taxpayers will be subject to withholding tax of 20 %, if they derive the following income from an Indonesian source, inter alia: (a) Interest; (b) Royalty; (c) Dividend; (d) Fee from service performed in Indonesia. Most Favoured Nation Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any services or service suppliers under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any services or service suppliers under any international agreement signed after the date of entry into force of this Agreement, except with respect to treatments to the sectors/sub-sectors marked as "MFN" in the sectors specific section.

Sector or Sub-sector	Description of reservations
	For sectors/sub-sectors are not marked as "MFN", if, after the date of entry into force of this Agreement, Indonesia subsequently enters into any agreement with a non-party in which it accords treatment to services or service suppliers of that non-party more favourable than it accords to like services or service suppliers of the Union, the Union may request consultations to discuss the possibility of extending such treatment. On request from the Union, Indonesia will give consideration to negotiate for the incorporation of treatment no less favourable than that provided under the agreement in question. Such incorporation shall take into account the overall balance of benefits. Indonesia reserves the right to adopt or maintain any measure related to more favorable treatment accorded to service suppliers of a non-party and their services resulting from: (a) any existing or future preferential agreement or arrangement between or among ASEAN Member States; (b) with respect of advantages accorded to adjacent countries to the extent covered by paragraph 3 of Article II of the GATS; and (c) any international agreement in force or signed after the date of entry into force of this Agreement, involving: (i) aviation; (ii) fisheries; or (iii) maritime matters, including salvage.

Sector or Sub-sector	Description of reservations	
II. SECTOR SPECIFIC SECTION		
1. BUSINESS SERVICES		
A. Professional Services		
Legal Services (CPC 861) (a) Only in advisory services foreign law (home country law or International Law on Business and Arbitration). (b) Advisory service shall not include: – Legal representation in Indonesian court of justice or undertake legal proceedings under any circumstances. – Notarial activities.	MFN	None
Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)	None	
Architectural Services (CPC 8671)	MFN	None
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	MFN	None

Sector or Sub-sector	Description of reservations	
Advisory and Consultative Engineering Services (CPC 86721)	For Mode 1 & 2: MA: None NT: Unbound	
Engineering Design Services for Industrial Processes and Production (CPC 86725)	For Mode 1 & 2: MA: None NT: Unbound	
Integrated Engineering Services (CPC 8673)	MFN	None
Urban Planning Services (CPC 86741)	MFN	None
Landscape Architectural Services (CPC 86742)	MFN	None
Clinic of specialised medical services for registered health institution (KBLI 86105)	For Mode 1: Unbound For Mode 2: None	

Sector or Sub-sector	Description of reservations
Clinic of specialised dental services (KBLI 86105)	For Mode 1: Unbound For Mode 2: None
B. Computer and Related Services	
Consultancy Services Related to the Installation of computer hardware (CPC 841)	For Mode 1: MA: Unbound NT: None For Mode 2: None
Software Implementation Services (CPC 842)	None
Input Preparation Services (CPC 84310)	None
System Analysis Services (CPC 84320)	None
Time Sharing Services (CPC 84330)	None

Sector or Sub-sector	Description of reservations
Other Data Processing Services (CPC 84390)	None
Data Base Services (CPC 84400*)	None
Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845)	For Mode 1: Unbound For Mode 2: None
Other Computer Services (CPC 849)	None
C. Research and Development Services	
– R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy – R&D services on Social Sciences and Humanities, excluding psychologists services (CPC 852)	None, except subject to requirement on obtaining etchic clearence and research permit

Sector or Sub-sector	Description of reservations
– Interdisciplinary R&D (CPC 853, limited to industrial activities) – Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only	None, except subject to requirement on obtaining etchic clearence and research permit
D. Real Estate Services	
Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)	None
Real estate activities on a fee or contract basis (KBLI 68200)	None
F. Other Business Services	
Management Consulting Services (CPC 865) for: – General management consulting services (CPC 86501) – Marketing management consulting services (CPC 86503) – Human resources management consulting services (CPC 86504)	None

Sector or Sub-sector	Description of reservations
Project Management Services other than Construction (CPC 86601)	None
Geologic and geophysical surveying services (CPC 86751)	None
Technical Testing and Analysis Services (CPC 8676) Limited to Technical Inspection Services (CPC 86764) only	None
Convention Services (MICE) CPC 87909**	None
Photographic services (KBLI 74201 not including aerial photography and photography for individual purposes)	Unbound
Services Incidental to Manufacturing (CPC 884 not including CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492).	None
Services incidental to manufacture of metal products, machinery, and equipment (CPC 885)	None

Sector or Sub-sector	Description of reservations	
Services Incidental to Mining (CPC 883) (a) Drilling services for off shore oil and gas project (b) Drilling services for geothermal project	For Mode 1: Unbound For Mode 2: None	
Advisory and Consulting services incidental to Hunting and Forestry (part of CPC 881)	None	
Advisory and Consulting Services incidental to fishing (CPC 882)	None	
Selection and Placement of Personnel, limited to the placement within the territory of Indonesia (KBLI 78101), except for ship crew	None	
Online Personnel Placement (Job Portal) (KBLI 78104)	Unbound	
Maintenance and Repair of Equipment (not Including Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861 + 8866)	MFN	None

Sector or Sub-sector	Description of reservations	
Packaging Services (CPC 876)	For Mode 1: Unbound For Mode 2: None	
Market Research Services (CPC 86401)	None	
Oil and gas construction services: offshore pipeline installation	None	
Geothermal operating and maintenance services	None	
Oil and Gas Construction Service: Platform	None	
2. COMMUNICATIONS SERVICES		
A. Postal Services		
Postal Services (CPC 7511)	None	
B. Courier Services		
Courier Services (CPC 7512)	MFN	None

Sector or Sub-sector	Description of reservations
C. Telecommunication Services	
Local Services – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	None
Long Distance – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	None
International Services: – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	None
Circuit Switched Public Data Network Services (CPC 7523**) – Local – International	None

Sector or Sub-sector	Description of reservations
Circuit Switched Public Data Network Services (CPC 7523**) – Long Distance	None
Packet-switched public data network services (CPC 7523**) – X. 25 – Frame relay – Local – Local distance – International	None
Private Leased Circuit Services (CPC 7522** + 7523**)	None
Telex services (CPC 7523**)	None
Telegraph services (CPC 7522)	None
Facsimile (CPC 7521** + 7529**)	None
Electronic data interchange (EDI) (CPC 7523**)	None

Sector or Sub-sector	Description of reservations
Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**)	None
On-line Information and database Retrieval (CPC 7523**)	None
On-line Information and/or Data Processing (Including transaction processing) (CPC 843)	None
Dedicated Network Services (CPC 7523**)	None
Domestic Services: – Mobile Cellular Telephone Services (CPC 75213) – Internet Access Services Regional and National Paging Services (CPC 75291) – Public Payphone Services Voice Mail Service (CPC 7523)	None
Voice Mail Services (CPC 7523**) Electronic Mail Services (CPC 75232)	None

Sector or Sub-sector	Description of reservations	
Computer Time Sharing Services (CPC-84330) Video text Services (CPC 75299) Electronic Mail Box (CPC 75232) File Transfer Services (CPC 75299) Home Telemeter Alarm (CPC-75299) Entertainment Services (CPC-75299) Management Information Services (CPC75299)	None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES		
Pre-erection Work at Construction Site (CPC 511) except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound

Sector or Sub-sector	Description of reservations	
Construction Work for Buildings (CPC 512) except for one- and two-dwelling buildings (CPC 51210)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Construction Work for Civil Engineering (CPC 513)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Assembly and Erection of Prefabricated Constructions (CPC 514-5140)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound

Sector or Sub-sector	Description of reservations	
Special Trade Construction (CPC 515)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Installation Work (CPC 516)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Building Completion and Finishing Work (CPC 517)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound

Sector or Sub-sector	Description of reservations	
Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
4. DISTRIBUTION SERVICES		
Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5 000 m² (KBLI 46900)	For Mode 1: Unbound For Mode 2: None	
Indirect Distribution (a) Agents (KBLI 46100) (b) Distributors (KBLI 46900)	None	

Sector or Sub-sector	Description of reservations
Direct Selling (Multi and Single Level Marketing) (KBLI 47999)	None
Retail Hypermarket (with minimum space above 5 000 m^2)	For Mode 1: MA: Unbound NT: None For Mode 2: None
Retail – Supermarket with minimum space above 1 200 m^2 – Department Store with minimum space above 2 000 m^2	For Mode 1: MA: Unbound NT: None For Mode 2: None
Franchising (CPC 89290)	None

Sector or Sub-sector	Description of reservations	
5. EDUCATIONAL SERVICES		
B. Secondary Education Services		
Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)	MFN	None
C. Higher Education Services		
Other higher education services (CPC 9239): priorities for Science, Technology, Engineering, Mathematics and Modern Business programs	MFN	None
D. Adult Education Services		
Language, Tourism, Electronics, Cullinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, machinery and construction, creative economy, hospitality and care services (CPC 924)	MFN	None

Sector or Sub-sector	Description of reservations	
E. Other Education Services		
Sport and recreation education (KBLI 8541)	MFN	None
6. ENVIRONMENTAL SERVICES		
A. Sewage Services (CPC 9401) Waste water management / Pengelolaan dan pembuangan air limbah berbahaya (KBLI 37022)	None	
B. Refuse Disposal Services (CPC 9402) / Pengelolaan dan pembuangan sampah berbahaya (KBLI 38220) Solid Waste Disposal Services, only for: – Integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The services provider must be equipped with modern and sophisticated technology and environmental safety. The product will be used as a new material or energy power – In site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product	None	

Sector or Sub-sector	Description of reservations
Refuse Disposal Services (CPC 94020), limited to non-hazardous garbage, trash, waste and rubbish / Pengelolaan dan pembuangan sampah tidak berbahaya (KBLI 38211)	For Mode 1: Unbound* For Mode 2: None
Sanitation and similar services (CPC 9403) limited to public sanitation facilities only	None
Sanitation and similar services (CPC 9403) limited to hazardous and toxic substances only	None
C. Cleaning Services of Exhaust Gases (CPC 9404) Air Pollution Control	None
D. Other Nature and Landscape Protection Services, limited to environmental services facilities in conservation areas for recreational purposes (KBLI 02209)	None

Sector or Sub-sector	Description of reservations
D. Other Environmental Protection Services (CPC 9409) Limited to Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)	None
Water Management[1] Limited to Drinkable Water	For Mode 1: Unbound* For Mode 2: None

[1] Water management incudes series of supplying services activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose to selling those to consumers.

Sector or Sub-sector	Description of reservations
7. FINANCIAL SERVICES	
Non-Banking Financial Services Sub-sector	
Non-Life Insurance Services (CPC 8129)	For Mode 1: Unbound, except for international MAT Insurance: (a) International MAT Insurance can be provided by insurance company that is authorized in European Union, only if there is no insurance company in Indonesia, either individually or group, which could handle the insurance risks of the object in question. (b) Indonesian MAT insurance shall be used if: – Exporting coal or Crude Palm Oil (CPO) with capacity up to 10 000 DWT (deadweight tonnage); or – Importing rice or government procurement goods with capacity up to 10 000 DWT (deadweight tonnage)

Sector or Sub-sector	Description of reservations
	For Mode 2: MA: Unbound, except if: (a) There is no insurance company in Indonesia, either individually or group, which could handle the insurance risks of the object in question. (b) There is no insurance company in Indonesia which want to carry out an insurance coverage of the object in question. (c) The owners of insurance objects in question are not Indonesian citizens or Indonesian legal entities. NT: Unbound
Reinsurance Services	For Mode 1: MA: Reinsurance service suppliers from other Members must be rated minimum as BBB by Standard and Poor or equivalent. NT: None For Mode 2: MA: Reinsurance service suppliers from other Members must be rated minimum as BBB by Standard and Poor or equivalent. NT: Unbound

Sector or Sub-sector	Description of reservations
Life Insurance Services (CPC 81211)	For Mode 1: Unbound For Mode 2: MA: Unbound, except if: (a) There is no insurance company in Indonesia, either individually or group, which could handle the insurance risks of the object in question. (b) There is no insurance company in Indonesia, which wants to carry out an insurance coverage of the object in question. (c) The owners of insurance objects in question are not Indonesian citizens or Indonesian legal entities. NT: Unbound
Insurance Brokerage Services (CPC 8140)	For Mode 1: MA: Unbound NT: None For Mode 2: None

Sector or Sub-sector	Description of reservations
Reinsurance Brokerage Services (CPC 8140)	For Mode 1: MA: Unbound NT: None For Mode 2: None
Financial Lease Services (CPC 81120)	None
Factoring Services (CPC 8113)	None
– Credit Card Business (Issuer and Agent of Credit Card) (CPC-8113) – Consumers Finance Services (CPC 8113)	None
Securities Business Trading for Own Account or for Account of Customers, on an Exchange or Over-the Counter Market – Listed shares – Bonds	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Participation in Issues of Securities, including Underwriting and Placement as Agent (whether publicly or privately), and Provision of Services Related to such issues	For Mode 1: Unbound For Mode 2: None
– Portfolio Management, all forms of collective investment management[2] – Asset Management Limited only to Investment Fund Management	For Mode 1: Unbound For Mode 2: None
Investment Advisory Services limited only to Investment Advisory in Capital Market	For Mode 1: Unbound For Mode 2: None

[2] Portfolio management is, as stipulated in the prevailing Capital Market Law, all forms of collective investment management

Sector or Sub-sector	Description of reservations
BANKING SUB SECTOR	
Commercial Banking Business	
(i) Acceptance of Deposits and other Repayable Funds from the Public. (ii) Lending of all types, including Consumer Credit, Mortgage, Credit, Factoring, and Financing of Commercial Transaction (iii) All Payment and Money Transmission Services including Credit, Charge and Debit Cards, Travelers Check and Bankers Drafts. (iv) Guarantees and Commitments. (v) Trading for Own Account or for Account of Customers, whether on an Exchange, in an over-the-Counter Market or otherwise, the following: – Money market instruments (including check, bills, certificates of deposits)	None

Sector or Sub-sector	Description of reservations	
– Foreign Exchange – Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements – Transferable securities issued in the money market (vi) Cash Management, Custodial and Depository Services.		
8. HEALTH RELATED AND SOCIAL SERVICES		
Hospital Services only for specialistic and sub-specialistic medical services in Class A and B hospital (CPC 9311)	MFN	None
Other Human Health Services (CPC 9319) only for: Ambulance (CPC 93192)	For Mode 1: Unbound For Mode 2: None	

Sector or Sub-sector	Description of reservations	
Welfare services delivered through residential institutions to elderly and the handicapped (CPC 93311) Welfare services not delivered through residential institutions (CPC 93323)	None	
9. TOURISM AND TRAVEL RELATED SERVICES		
Hotels[3] (Only for 3-, 4- and 5-star hotels)	MFN	None
Hotels (CPC 64110) (1- or 2-star hotels)	None	
Meal Serving Services with Full Restaurant Services (CPC 64210)	None	
Beverage Serving Services without Entertainment (CPC 64310)	None	

[3] Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of reservations
Beverage Serving Services with Entertainment (CPC 6432/64320)	None
B. Travel Agencies and Tour Operators	
Tour Operator (CPC 74710**)	None
D. Other	
Tourist Resorts Included[4] – Hotel (3, 4 and 5 stars) – (Not include marina facilities and hotel management)	None
International Hotel Operator (CPC 91135)	None
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO VISUAL SERVICES)	
A. Entertainment Services (including theatre, live bands and circus services)	
Theater and opera house (CPC 96193)	None

[4] Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of reservations	
Other Recreational Services n.e.c. Online Game – KBLI 5820 – Software Publishing Only for video game publishing for all operating system platforms – KBLI 62011 – Only for video game software development	For Mode 1: None, except requirement provided in domestic laws and regulations. For Mode 2: None	
D. Sporting and Other Recreational Services		
Golf Courses and other facilities Only within the tourist resorts (CPC 96413)	MFN	None
E. Other		
Marina facilities	None	
Hotel Management	None	

Sector or Sub-sector	Description of reservations
11. TRANSPORTATION SERVICES	
A. Maritime Transport Services Passenger and freight transportation excluding cabotage and auxiliary services	
(a) International Passenger Transport (CPC 7211)	For Mode 1: MA: None NT: The EU Shipping Company is obliged to appoint Indonesian Shipping Company or Joint Venture Shipping Company as its General Agent The task of General Agents in Indonesia inter alia are as follows: (i) to make arrangement in order to get all necessary port services as required by the EU vessel concerned during their stay in Indonesia ports; (ii) to appoint stevedoring company for cargo loading and unloading on behalf of its principal; (iii) to arrange cargo booking and canvassing; (iv) to collect freight on behalf of the principal; (v) to issue Bill of Lading on behalf of the principal;

Sector or Sub-sector	Description of reservations	
	(vi) to settle the disbursement and claim (if any); (vii) to give information as required by its principal For Mode 2: None	
(b) International Freight Transport (CPC 7212)	MFN	For Mode 1: MA: None NT: (a) The EU Shipping Company is obliged to appoint Indonesian Shipping Company or Joint Venture Shipping Company as its General Agent The task of General Agents in Indonesia inter alia are as follows: (i) to make arrangement in order to get all necessary port services as required by the EU vessel concerned during their stay in Indonesia ports; (ii) to appoint stevedoring company for cargo loading and unloading on behalf of its principal; (iii) to arrange cargo booking and canvassing; (iv) to collect freight on behalf of the principal; (v) to issue Bill of Lading on behalf of the principal;

Sector or Sub-sector	Description of reservations	
		(vi) to settle the disbursement and claim (if any); (vii) to give information as required by its principal. (b) Government Cargo. Government cargo is cargo originated from the other countries (import cargoes) purchased by the Government Agencies or based on loan/credit agreement with the other countries. (c) Vessel owned or leased by Indonesian vessel company shall be used if: (i) exporting coal or Crude Palm Oil (CPO) with capacity up to 10 000 DWT (deadweight tonnage); or (ii) importing rice or government procurement goods with capacity up to 10 000 DWT (deadweight tonnage). For Mode 2: None
Maintenance and repair of Vessels (CPC 8868**)	MFN	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations	
Rental of Vessels with Crew (CPC 7213) excluded cabotage	None	
Pushing and Towing Services for Maritime Transport (CPC 7214) (Excluding Cabotage)	For Mode 1: Unbound For Mode 2: None	
Supporting services for maritime transport, only for port operation services (CPC 7451**)	None	
Vessel Salvage and Refloating Services (CPC 7454)	None	
Rental of vessel without crew (CPC 83103)	None	
Offshore activities requiring the use of a vessel other than the transport of passengers or freight such as: – salvage and underwater works; – offshore construction; – drilling;	MFN	EU enterprises can use EU-flagged vessels to carry out these activities if Indonesia-flagged vessels are not sufficient or available

Sector or Sub-sector	Description of reservations
– dredging, including cable-laying; – terminal construction; – offshore operational support	
Internal Waterways Transport	
Passenger Transportation (CPC 7221)	None
Freight Transportation (CPC 7222) excluded cabotage and except mining products	None
Pushing and Towing Services for Maritime Transport (CPC 7224) (Excluding Cabotage)	For Mode 1: Unbound For Mode 2: None
Supporting services for internal Waterways Transport (CPC 745*) Excluding Cabotage	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Maintenance and repair of vessels (internal waterways) (CPC 8868**)	For Mode 1: Unbound For Mode 2: None
Maritime Auxiliary Services	
Maritime Cargo Handling Services	For Mode 1: Unbound[5] except for-no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling For Mode 2: None
Air Transport Services	
(a) Aircraft repair and maintenance services (b) The Selling and marketing of air transport services	None

[5] A commitment on this mode of delivery is not feasible

Sector or Sub-sector	Description of reservations
Computer reservation system (CRS)	None
Catering Services, limited to Aircraft Catering Services (KBLI 56290)	None
Airport operation services, and airport activity services (KBLI 52231)	None
Road Transport Services	
Maintenance and repair of road transport equipment (CPC 8867, excluding motorcycle)	For Mode 1: Unbound For Mode 2: None
Freight Transportation (CPC 7123)	None
Other land transport services (CPC 712), only for rental services of buses and coaches with operator (KBLI 49211)	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Rail Transport Services	
Passenger Transportation (CPC7111)	None
Passenger Transportation (CPC7111) limited to Interurban Passenger Transportation (CPC 71111)	None
Freight Transportation (CPC 7112)	None
Freight Transportation (CPC 7112) limited to Transportation of Frozen or Refrigerated Goods (CPC 71121)	None
Pushing and Towing Services (CPC 7113) Supporting Services for Rail Transport Services (CPC 743)	None
Maintenance and repair of rail transport equipment (CPC 8868)	None
Pipeline Transport Services	
Transportation of petroleum and natural gas (CPC 7131)	None

Sector or Sub-sector	Description of reservations
Supporting and Auxiliary Transport Services	
Maritime Freight Forwarding Services	For Mode 1: Unbound For Mode 2: None
Supporting Services for Road Transport: – Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211)	None
Supporting Services for Road Transport: – Other supporting services for road transport, only for periodic inspection services (KBLI 71203)	None
Supporting Services for Road Transport: Highway, Bridge and Tunnel Operator Services (CPC 77420) Limited to Highway Services	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Storage and warehousing services Outside Port Area and 1st Area for: – Storage services of frozen or refrigerated goods (CPC 7421) – Other storage or warehousing services (CPC 7429)	For Mode 1: MA: Unbound NT: None For Mode 2: None
12. OTHER SERVICES	
Energy Services	
Liquefaction and Gasification only for Coal According to Indonesia Proposal of Energy Services Classification is under: Coal Liquefaction (2.4.4.4) Coal Gasification (2.4.4.5) According to W/120 is under Services Incidental to Manufacturing (CPC 884)	None
Geothermal power generation with a capacity of ≤ 10 MW	None
Geothermal survey services	None

ANNEX 8-F

SCHEDULE OF SPECIFIC COMMITMENTS
ON LIBERALISATION OF INVESTMENT

INDONESIA

1. The list of commitments specified in this Annex indicates economic activities liberalised pursuant to Article 8.10 and by means of reservations, the limitations that apply to establishment, or to enterprises of the Union in those activities. That list is composed of the following elements:

(a) the first column indicates economic activities in which the commitment is undertaken by Indonesia, and the scope of liberalisation to which the reservations apply; and

(b) the second column describes the applicable reservations against Articles 8.7, 8.8, 8.9, and 8.11.

2. Establishment in sectors or sub-sectors covered by this Agreement that are excluded or not listed in the sectoral column below is not committed.

3. In identifying individual sectors and sub-sectors:

(a) "CPC" means 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);

(b) "ISIC" means Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020; and

(c) "ISIC rev 4" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.°4, ISIC REV 4, 2008;

4. In the absence of specific reference to ISIC or CPC number, the scope of sub-sectors or economic activities covered by that entry will be subject to the relevant and applicable references, including:

(a) in the case of financial services, reference would be made to GATS Annex on Financial Services; or

(b) in the case of air transport, the scope of activities would be in accordance with Article 8.6, unless qualified by reference to the ISIC.

5. Double asterisk (**) after a CPC number indicates that the scope of service specified constitutes only a part of the total range of activities covered by the CPC concordance.

6. Sectors or sub-sectors are subject to Article 8.10(2) and (3) with respect to measures indicated in the description of reservations column if marked with:

(a) "FL", applies to market access and national treatment measures;

(b) "FL MA", applies to market access measures; or

(c) "FL NT", applies to national treatment measures.

7. Sectors or sub-sectors marked with "MFN" are subject to Article 8.9, for measures covered by both market access and national treatment as indicated in the description of reservations column.

8. Sectors or sub-sectors marked with "LCR" are subject to conditions determined on the basis of the requirements stipulated under the performance requirement reservations of the horizontal section.

9. The list of commitments specified in this Annex 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 8.7 and 8.8. Those measures, such as a need to obtain a license, universal service obligations, a need to obtain recognition of qualifications in regulated sectors, a need to pass specific examinations, including language examinations and non-discriminatory requirements that certain activities may not be carried out in environmentally protected zones or areas of particular historic and artistic interest, even if not listed, apply in any case to establishments and investors of the Union.

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

11. Restrictions, conditions and limitations in the horizontal section apply to "all sectors" as specified in the sectoral column, unless otherwise specified in the general condition or sector specific section. They either reflect a measure which constitutes a limitation to market access, national treatment, or performance requirements, or bind a situation where there are no such limitations.

12. "Unbound for" must be read as no commitment in the specific sectors with respect to specific obligations.

13. A "none" in the sectoral section must be read as no restrictions or conditions apply in the specific sector. However, any relevant limitations set out in the horizontal section and general condition, if applicable, of the schedule will still apply.

14. A "none, except" in the sectoral section must be read as a combination of the horizontal restrictions and conditions set out in the horizontal section and of the sector-specific restrictions, unless explicitly provided otherwise in the entry.

15. A reservation that requires a service supplier to be an Indonesian national, or a resident in the territory of Indonesia as a condition to the supply of a service in its territory or a reservation listed in the list of commitments in Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia), shall operate as a reservation with respect to the commitments on establishment taken in this Annex in conformity with Article 8.10, to the extent applicable.

16. 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.

17. In the interpretation of a reservation, all elements of a reservation shall be considered. The description of the reservations shall prevail over all other elements.

18. Paragraphs 1 to 17 shall form part of Indonesia's reservations.

Sector or sub-sector	Description of reservations
I. HORIZONTAL SECTION	
All sectors	Form of Establishment Establishment of Union enterprises shall be in the form of a Limited Liability Company, unless stipulated otherwise, in accordance with Indonesia's laws and regulations.
	Minimum Investment Requirement Foreign investment shall have a total investment value of more than IDR 10 billion (excluding land and buildings) and at least IDR 10 billion for the issued or paid-up capital, unless required otherwise in accordance with relevant laws and regulations. This requirement excludes sectors and sub-sectors where Indonesia has made commitments under GATS.
	Acquisition or Lease of Land The right of ownership of land is restricted to Indonesian nationals only. Foreign natural and juridical persons may acquire land, building or property with a specific title, subject to the permission by the relevant authorities in accordance with Indonesia's laws and regulations, on the basis of following rights: (a) Leasehold (*hak guna usaha*), granted to a foreign company for a maximum period of 35 years and may be extended for a further period of 25 years. (b) Building rights (*hak guna bangunan*), granted to a foreign company for a maximum period of 30 years and may be extended for a further period of 20 years.

Sector or sub-sector	Description of reservations
	(c) Right of use (*hak pakai*), granted to a foreign national that is a foreign investor or a foreign company for a maximum period of 30 years and may be extended for a further period of 20 years. (d) Right of lease (*hak sewa*), granted to a foreign national or a foreign company for a definite period as may be agreed by the parties. Specific rules apply to the ownership of building and limited property rights in the specific geographic regions designated for local communities. Minimum Investment Requirement Foreign investment shall have a total investment value of more than IDR 10 billion (excluding land and buildings) and at least IDR 10 billion for the issued or paid-up capital, unless required otherwise in accordance with relevant laws and regulations. This requirement excludes sectors and sub-sectors where Indonesia has made commitments under GATS.
	Income Tax Non-resident taxpayers will be subject to withholding tax of 20 %, if they derive the following income from an Indonesian source, inter alia: (a) Interest; (b) Royalty; (c) Dividend; (d) Fee from service performed in Indonesia.

Sector or sub-sector	Description of reservations
	Most Favoured Nation Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to investment or investor under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any investment or investor under any international agreement signed after the date of entry into force of this Agreement, except with respect to treatments to the sectors or sub-sectors marked as "MFN" in the sector specific section. For sectors or sub-sectors are not marked as "MFN", if, after the date of entry into force of this Agreement, Indonesia subsequently enters into any agreement with a non-Party in which it accords treatment to investment or investor of that non-Party more favourable than it accords to like investment or investor of the Union, the Union may request consultations to discuss the possibility of extending such treatment. On request from the Union, Indonesia will provide consideration to negotiate for the incorporation of treatment no less favourable than that provided under the agreement in question. Such incorporation shall take into account the overall balance of benefits. Indonesia reserves the right to adopt or maintain any measure related to more favorable treatment accorded to investors of a non-party and their investment resulting from: (a) any existing or future preferential agreement or arrangement between or among ASEAN Member States;

Sector or sub-sector	Description of reservations
	(b) with respect of advantages accorded to adjacent countries to the extent covered by paragraph 3 of Article II of the GATS; and (c) any international agreement in force or signed after the date of entry into force of this Agreement, involving: (i) aviation; (ii) fisheries; or (iii) maritime matters, including salvage.
	Performance Requirement Obligation under Article 8.11 shall not apply to all existing measures, that are not in conformity with such obligation.

Sector or sub-sector	Description of reservations
	Subject to terms and condition set in specific sectors commitments, this reservation does not apply to measures that require investors of the Union to achieve a given level or percentage of domestic content with respect to sectors marked with *LCR, which shall be subject to review in accordance with Article 25.4 in the absence of utilization of this commitment by Union investors. Union investors shall comply with applicable environmental and social governance[1] requirement.
	National Treatment National Treatment shall not apply in the event where activities restricted to designated enterprises are liberalised to those other than the designated entities, or in the event where such designated enterprises no longer operate on a non-commercial basis. For illustrative purposes, designated entities may include the State Forestry Public Enterprise denoted as Perum PERHUTANI and the National Money Printing Public Enterprise denoted as Perum PERURI.

[1] Applicable environmental and social governance requirement may include, where relevant:
i. adoption and effective implementation of an environmental management plan that is consistent with international best practices;
ii. demonstrable mitigation of environmental harm;
iii. respecting the rights of affected communities, including meaningful stakeholder engagement and fair compensation for land use or displacement;
iv. adherence to labor standards, including occupational health and safety protocols, and to relevant requirements in importing party; and
v. transparent reporting mechanisms including through third-party audits.

Sector or sub-sector	Description of reservations
	Employment of Indonesian Nationals Foreign investment established under Indonesia's Corporate Law must have positions related to personnel affairs to be occupied by Indonesian nationals.
	Amendment to Conditions of a Prior Approval Any conditions imposed in approval for licenses or permits that are in existence prior to the date of entry into force of this Agreement shall continue to apply and any changes to such conditions shall be subject to new approval.

Definitions:

"Joint Operation": A Joint Operation is an undertaking between one or several the Union and Indonesian enterprises of temporary nature, to handle one or several project/businesses without establishing a new statutory body according to Indonesian laws and regulations.

"Joint Venture": A Joint Venture is a legal entity organized under Indonesian laws and regulations and having its domicile in Indonesia, in the form of cooperation between the Union capital and Indonesian (national) capital.

"Contract Management": Contract management is a contract organized under Indonesian laws and regulations in the form of cooperation on management of temporary nature between Indonesian (national) capital and the Union capital.

"Representative Office": A Representative Office is an office headed by one or more the Union or Indonesian citizens appointed by the Union enterprise or Joint Venture enterprise located outside of Indonesia as its representative, with aims to:

(a) Be in charge of the enterprise's business or its affiliation enterprises; or

(b) Prepare establishment and expansion of the Union capital investment enterprises, either located in Indonesia or in other countries.

Sector or sub-sector	Description of reservations	
II. SECTOR-SPECIFIC SECTION		
1. BUSINESS SERVICES		
A. Professional Services		
Legal Services (CPC 861)	FL MFN	Unbound
Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %	
Architectural Services (CPC 8671)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

Sector or sub-sector	Description of reservations	
		(c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[2]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

[2] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
		(c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[3]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Advisory and Consultative Engineering Services (CPC 86721)	Commercial presence is only permitted in the form of Joint Operation through a Representative Office in Indonesia, provided that the Indonesian local partner is member of Indonesian Consultant Association.	
Engineering Design Services for Industrial Processes and Production (CPC 86725)	Commercial presence is only permitted in the form of Joint Operation through a Representative Office in Indonesia, provided that the Indonesian local partner is member of Indonesian Consultant Association.	
Integrated Engineering Services (CPC 8673)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence.

[3] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
		(b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[4]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Urban Planning Services (CPC 86741)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

[4] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
		(c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[5]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Landscape Architectural Services (CPC 86742)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

[5] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations
	(c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[6]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Clinic of specialised medical services for registered health institution (KBLI 86105)	Commercial presence is permitted in the form of Joint Venture subject to the following conditions: (a) No more than 67 % of the capital share in a Joint Venture shall be owned by the Union; (b) May only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians; and (c) For health foreign workers and medical foreign workers: – Must have recognized certificate of competence from an Indonesian authority – Must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP)

[6] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations
	(d) Head of Clinic is subject to nationality requirement (e) Foreign health workers must have at least a university degree (f) Foreign medical workers must be at least a specialist doctor
Clinic of specialised dental services (KBLI 86105)	Commercial presence is permitted in the form of Joint Venture subject to the following conditions: (a) No more than 67% of the capital share in a Joint Venture shall be owned by the Union (b) May only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians; and (c) For health foreign workers and medical foreign workers: – Must have recognized certificate of competence – Must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP) (d) Head of Clinic is subject to nationality requirement (e) Foreign health workers must have at least a university degree (f) Foreign medical workers must be at least a dental specialist doctor

Sector or sub-sector	Description of reservations
B. Computer and Related Services	
– Consultancy Services Related to the Installation of computer hardware (CPC 841) – Software Implementation Services (CPC-842) – Input Preparation Services (CPC 84310) – System Analysis Services (CPC 84320) – Time Sharing Services (CPC 84330) – Other Data Processing Services (CPC 84390) – Data Base Services (CPC 84400*) – Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845) – Other Computer Services (CPC 849)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of up to 100 %

Sector or sub-sector	Description of reservations
C. Research and Development Services	
– R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy – R&D services on Social Sciences and Humanities, excluding psychologists services (CPC 852)	Commercial presence is permitted in the form of Joint Operation subject to following conditions: (a) A Union research institution is required to obtain ethical clearance and research permit for each project. The application to obtain those clearance and permit is submitted to Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency; (b) A Union research institution is required to engage Indonesia Research Institution or Higher Education Institution; (c) Subject to transfer of technology requirement; and (d) Transfer of materials to outside the territory of Indonesia may only be conducted to the extent that material testing cannot be tested in Indonesia and through transfer agreement
– Interdisciplinary R&D (CPC 853, limited to industrial activities) – Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only	Commercial presence is permitted in the form of Joint Operation subject to the following conditions: (a) A Union research institution is required to obtain ethical clearance and research permit for each project. The application to obtain those clearance and permit is submitted to Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency; (b) A Union research institution is required to engage Indonesia Research Institution or Higher Education Institution; (c) Subject to transfer of technology requirement; and

Sector or sub-sector	Description of reservations
	(d) Granting license for the Union services suppliers will be subject to assessment on the object, area and periode of research pursuant to applicable laws and regulation at the time of application.
D. Real Estate Services	
Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)	Commercial presence is only permitted in the form of Joint Venture with foreign equity participation of no more than 51 %
Real estate activities on a fee or contract basis (KBLI 68200)	(a) Commercial presence is permitted in the form of Joint Operation through franchise office in Indonesia. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
F. Other Business Services	
Management Consulting Services (CPC 865) for: – General management consulting services (CPC 86501) – Marketing management consulting services (CPC 86503) – Human resources management consulting services (CPC 86504)	(a) Commercial Presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Unbound for National Treatment.

Sector or sub-sector	Description of reservations
Project Management Services other than Construction (CPC 86601)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) The Indonesian local partner must be member of Indonesian Consultant Association.
Geologic and geophysical surveying services (CPC 86751)	Commercial presence is permitted in the form of Joint Venture with foreign equity participationof no more than 49 %.
Technical Testing and Analysis Services (CPC 8676) Limited to Technical Inspection Services (CPC 86764) only	Unbound.
Convention Services (MICE) CPC 87909**	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Unbound for National Treatment.
Photographic services (KBLI 74201 not including aerial photography and photography for individual purposes)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.

Sector or sub-sector	Description of reservations
Services Incidental to Manufacturing (CPC 884 not including CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492).	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) The Indonesian local partner must be member of Indonesian Consultant Association.
Services incidental to manufacture of metal products, machinery, and equipment (CPC 885)	(a) Commercial presence shall be in the form of Joint Operation through a Representative Office in Indonesia. (b) The Indonesian participant in Joint Operation must be member of Indonesian Consultant Association.
Services Incidental to Mining (CPC 883) (a) Drilling services for off shore oil and gas project (b) Drilling services for geothermal project	Commercial presence is permitted in the form of Joint Venture, subject to the following conditions: (a) No more than 51 % of the capital share in a Joint Venture shall be owned by the Union. (b) License requirements for foreign service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Advisory and Consulting services incidental to Hunting and Forestry (part of CPC 881)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %; (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers; (c) For logging related services, Union service supplier shall register to the Ministry of Forestry.
Advisory and Consulting Services incidental to fishing (CPC 882)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %. (b) License requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.
Selection and Placement of Personnel, limited to the placement within the territory of Indonesia (KBLI 78101), except for ship crew	(a) Commercial presence is permitted in the form of Joint Operation with the establishment of representative office or Joint Venture. (b) Has obligation to report on personnel placement activity in every three months. (c) Except for Commissioner and Director is subject to nationality requirement. (d) License requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations	
Online Personnel Placement (Job Portal) (KBLI 78104)	(a) Must be registered in Ministry of Communications and Informatics prior to foreign investment authorization process. (b) Commercial presence is permitted in the form of Joint Operation with the establishment of representative office or Joint Venture. (c) The job portal is required to be integrated with employment information system of the Ministry of Manpower. (d) Has obligation to report on personnel placement activity in every three months. (e) Except for Commissioner and Director is subject to nationality requirement. (f) License requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.	
Maintenance and Repair of Equipment (not Including Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861 + 8866)	MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 51 %. (b) The Indonesian participant must be member of Indonesian Consultant Association.

Sector or sub-sector	Description of reservations
Packaging Services (CPC 876)	Commercial presence is permitted in the form of Joint Venture subject to the following conditions: (a) No more than 70 % of the capital share in a Joint Venture shall be owned by the Union. (b) Geographical limitation subject to economic need test.
Market Research Services (CPC 86401)	(a) Commercial presence is permitted in the form of Joint Operation through a Representative Office in Indonesia. (b) Indonesian local partner is A member of Indonesian Consultant Association.
Oil and gas construction services: offshore pipeline installation	Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %.
Geothermal operating and maintenance services	Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 51%.
Oil and Gas Construction Service: Platform	Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %.

Sector or sub-sector	Description of reservations	
2. COMMUNICATIONS SERVICES		
A. Postal Services		
Postal Services (CPC 7511)	Unbound	
B. Courier Services		
Courier Services (CPC 7512)	FL MFN	(a) The Union service suppliers are not permitted to establish a commercial presence in Indonesia to supply courier services, except through a Joint Venture with only one Indonesian postal service supplier and foreign equity participation not exceeding 49 %. (b) The Joint Venture may only operate within a provincial capital and is prohibited from providing courier services between cities in Indonesia, except through operational cooperation with Indonesian postal service supplier.
C. Telecommunication Services		
Local Services – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.	

Sector or sub-sector	Description of reservations
Long Distance – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
International Services: – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Circuit Switched Public Data Network Services (CPC 7523**) – Local – International	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Circuit Switched Public Data Network Services (CPC 7523**) – Long Distance	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations
Packet-switched public data network services (CPC 7523**) – X. 25 – Frame relay – Local – Local distance – International	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Private Leased Circuit Services (CPC 7522** + 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Telex services (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Telegraph services (7522)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Facsimile (CPC 7521** + 7529**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Electronic data interchange (EDI) (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations
Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
On-line Information and database Retrieval (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
On-line Information and/or Data Processing (Including transaction processing) (CPC 843)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Dedicated Network Services (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Domestic Services: Mobile Cellular Telephone Services (CPC 75213)	(a) License can be issued if the Minister issues Notification of Business Opportunity, followed by selection process. (b) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Domestic services: Internet Access Services Regional and National Paging Services (CPC 75291)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations
Domestic services: Public Payphone Services Voice Mail Service (CPC 7523)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Voice Mail Services (CPC 7523**) Electronic Mail Services (CPC 75232)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Computer Time Sharing Services (CPC-84330) Video text Services (CPC 75299) Electronic Mail Box (CPC 75232) File Transfer Services (CPC 75299) Home Telemeter Alarm (CPC-75299) Entertainment Services (CPC-75299) Management Information Services (CPC75299)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES		
Pre-erection Work at Construction Site (CPC 511) except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[7]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[7] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Construction Work for Buildings (CPC 512) except For one- and two-dwelling buildings (CPC 51210)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[8]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[8] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Construction Work for Civil Engineering (CPC 513)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[9]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[9] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Assembly and Erection of Prefabricated Constructions (CPC 514-5140)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[10]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[10] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Special Trade Construction (CPC 515)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[11]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[11] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Installation Work (CPC 516)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[12]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[12] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Building Completion and Finishing Work (CPC 517)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[13]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[13] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement[14]. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

[14] For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulation.

Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES	
Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5 000 m^2 (KBLI 46900)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Have the obligation to provide domestic products as traded goods and cooperate with Indonesian SMEs, as a supplier and retailer. (d) The Union service suppliers are only allowed to have a maximum of 150 stores, otherwise the Union service suppliers are required to franchise any additional stores, or to establish Joint Venture with local partner or partnership with SMEs, in accordance with prevailing laws and regulations.
Indirect Distribution (a) Agents (KBLI 46100) (b) Distributors (KBLI 46900)	(a) The Union service suppliers (distributors) are required to appoint national trade enterprises as agent, single agent, distributor or single distributor. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Direct Selling (Multi and Single Level Marketing) (KBLI 47999)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 80 %. (b) Expected to join in Indonesian Direct Selling Association.
Retail Hypermarket (with minimum space above 5 000 m^2)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Have the obligation to provide domestic products as traded goods and cooperate with Indonesian Small and Medium Enterprises, as a supplier and retailer. (d) The Union service suppliers are only allowed to have a maximum of 150 stores, otherwise the Union service suppliers are required to franchise any additional stores, or to establish Joint Venture with local partner or partnership with SMEs, in accordance with prevailing laws and regulations.

Sector or sub-sector	Description of reservations
Retail (a) Supermarket with minimum space above 1 200 m^2 (b) Department Store with minimum space above 2 000 m^2	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Have the obligation to provide domestic products as traded goods and cooperate with Indonesian Small and Medium Enterprises, as a supplier and retailer. (d) The Union service suppliers are only allowed to have a maximum of 150 stores, otherwise the Union service suppliers are required to franchise any additional stores, or to establish Joint Venture with local partner or partnership with SMEs, in accordance with prevailing laws and regulations. (e) Department store is obliged to be integrated with mall or shopping center that have obtained permits.
Franchising (CPC 89290)	(a) Commercial presence is permitted depends on the business sector/sub-sector that is franchised. (b) Registered Intellectual Property Rights. (c) Has run the business which will be franchised at least 3 years.

Sector or sub-sector	Description of reservations
5. EDUCATIONAL SERVICES	

General Conditions

Commercial presence of the the Union service provider is permitted only through an education institution which is registered in Indonesia and must meet the following conditions:

1. Mutual recognition arrangement between relevant institutions on credits, programs, and certifications is required.
2. The Union education institution providing services must establish partnership with local partner. The Union language instructors must be native and Indonesian speakers.
3. The Union education institution must be listed in the Ministry of Education, Culture, Research, and Technology's List of Accredited Foreign Education and its local partner must be accredited.
4. Notwithstanding with the horizontal section, commercial presence shall be established in the form of yayasan (foundation).
5. The Union education institution in cooperation with local partner may open education institution in the cities outside Jakarta.
6. Number of educators shall include at least 30 % (thirty percent) of Indonesian educators.
7. Number of employees other than educators and the head shall include at least 80 % (eighty percent) of Indonesian.

Sector or sub-sector	Description of reservations	
B. Secondary Education Services		
Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)	MFN	(a) As specified in horizontal section and General Conditions. (b) Unbound for National Treatment.
C. Higher Education		
Other higher education services (CPC 9239): priorities for Science, Technology, Engineering, Mathematics and Modern Business programs	MFN	None, except: (a) 100 % of the capital share can be owned by foreigners; (b) Foreign education institutions must be accredited in the Union and listed in the Ministry of Education, Culture, Research, and Technology; (c) Anywhere in Indonesia subject to economic needs test; license requirements for foreign service suppliers may vary from that applicable to Indonesian service suppliers; (d) Four mandatory subjects (Religion, Pancasila, Citizenship Education/Kewarganegaraan and Bahasa Indonesia) shall be integrated into the curriculum and delivered by Indonesian educators; and (e) The Union higher education institution is encouraged to be established in Indonesia's special economic zone areas (KEK).

Sector or sub-sector	Description of reservations	
D. Adult Education Services		
Language, Tourism, Electronics, Culinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, Machinery and Construction, Creative Economy, Hospitality and Care Services (CPC 924)	MFN	(a) As specified in horizontal section and General Conditions. (b) Unbound for National Treatment.
E. Other Education Services		
Sport and recreation education (KBLI 8541)	MFN	(a) As specified in horizontal section and General Conditions. (b) Unbound for National Treatment.
6. ENVIRONMENTAL SERVICES		
(A) Sewage Services (CPC 9401) Waste water management / Pengelolaan dan pembuangan air limbah berbahaya (KBLI 37022)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).	

Sector or sub-sector	Description of reservations
B. Refuse Disposal Services (CPC 9402) / Pengelolaan dan pembuangan sampah berbahaya (KBLI 38220) Solid Waste Disposal Services, only for: – Integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The services provider must be equipped with modern and sophisticated technology and environmental safety. The product will be used as a new material or energy power – In site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 70 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).
Refuse disposal Services (CPC 94020), limited to non-hazardous garbage, trash, waste and rubbish / Pengelolaan dan pembuangan sampah tidak berbahaya (KBLI 38211)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval.

Sector or sub-sector	Description of reservations
Sanitation and similar services (CPC 9403) limited to public sanitation facilities only	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval.
Sanitation and similar services (CPC 9403) limited to hazardous and toxic substances only	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 % (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).
C. Cleaning Services of Exhaust Gases (CPC 9404) Air pollution Control	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).

Sector or sub-sector	Description of reservations
D. Other Nature and Landscape Protection Services, limited to environmental services facilities in conservation areas for recreational purposes (KBLI 02209)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
D. Other Environmental Protection Services (CPC 9409) Limited to Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) The Union service suppliers are required to be registered by Ministry of Environment and accreditated by National Accreditation Body (KAN) in accordance with prevailing laws and regulations.
Water Management[15] limited to drinkable water	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).

[15] Water management incudes series of supplying services activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose to selling those to consumers.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
General Condition Notwithstanding the provisions of Article 10.5, Indonesia reserves the right to adopt or maintain measures that require a financial service supplier that has a commercial presence in Indonesia and is authorised to do business and regulated or supervised under Indonesian laws and regulations, to place their data center and disaster recovery center (DC/DRC) in Indonesian territory[16]. Indonesia shall not prohibit the transfer or processing of data by such Union financial service suppliers outside Indonesia where such transfer is necessary for the conduct of the ordinary business of the financial service suppliers. For greater certainty, any such measure is subject to Article 8.8 and if Indonesia accords more favorable treatment for financial service suppliers under any international agreement that provide commitment on cross border data transfers for financial services, signed after the date of entry into force of this Agreement, other than those between or among Member States of ASEAN, such treatment shall be granted to financial services suppliers from the Union.	

[16] A Data Center/DC is a facility used to place Electronic Systems and related components for the purposes of placing, storing and processing data. A Disaster Recovery Center/DRC is a facility used to restore data or information as well as important functions of Electronic Systems that are disrupted or damaged due to natural or human-caused disasters.

Sector or sub-sector	Description of reservations
Non Banking Financial Services Sub-sector	
General Condition on Non Banking Financial Services Sub Sector: (1) For insurance, foreign service suppliers are capped at 80 % ownership. Existing suppliers with over 80 % foreign ownership are grandfathered, but any additional capital must not increase their foreign stake. For other non-banking financial services, foreign ownership is governed by the prevailing laws and regulations as of the agreement's effective date. The conditions of ownership and the percentage share of ownership as stipulated in the respective shareholder agreement establishing the existing individual joint venture in non banking financial services shall be respected. No transfer of ownership shall take place without the consent of all parties in the joint venture concerned. (2) Share of non-bank financial companies listed in the stock exchange may be 100 % owned by the Union investors. (3) All Joint Venture companies shall provide training for their employees.	
Non-Life Insurance Services (CPC 8129)	As specified in the horizontal section and general conditions.
Reinsurance Services	As specified in the horizontal section and general conditions.
Life Insurance Services (CPC 81211)	As specified in the horizontal section and general conditions.
Insurance Brokerage Services (CPC 8140)	As specified in the horizontal section and general conditions.
Reinsurance Brokerage Services (CPC 8140)	As specified in the horizontal section and general conditions.
Financial Lease Services (CPC 81120)	As specified in the horizontal section and general conditions.

Sector or sub-sector	Description of reservations
Factoring Services (CPC 8113)	As specified in the horizontal section and general conditions.
– Credit Card Business (Issuer and Agent of Credit Card) (CPC-8113) – Consumers Finance Services (CPC 8113)	As specified in the horizontal section and general conditions.
Securities Business Trading for Own Account or for Account of Customers, on an Exchange or Over-the Counter Market – Listed shares – Bonds	Through establishment of a securities company licensed by the authority as a securities broker/dealer and as specified in the horizontal section and general conditions.
Participation in Issues of Securities, including Underwriting and Placement as Agent (whether publicly or privately), and Provision of Services Related to such issues	Through establishment of a securities company licensed by the authority as a securities underwriter and as specified in the horizontal section and general conditions.
– Portfolio Management, all forms of collective investment management[17] – Asset Management Limited only to Investment Fund Management	Through establishment of a securities company licensed by the authority as an investment manager and as specified in the horizontal section and general conditions.

[17] Portfolio management is, as stipulated in the prevailing Capital Market Law, all forms of collective investment management

Sector or sub-sector	Description of reservations
Investment Advisory Services limited only to Investment Advisory in Capital Market	Through establishment of an Investment advisory company licensed by the authority and as specified in the horizontal section and general conditions.
BANKING SUB SECTOR	
General Conditions on Banking Sub Sector	
1. With the exception of the existing branches of the Union banks, the Union services provider shall be in the form of foreign-owned locally incorporated commercial bank with foreign equity participation of no more than 51 % and with the following requirements: (a) Unbound for new license (b) Only financial institutions are permitted to establish foreign-owned locally incorporated commercial banks. 2. The conditions of ownership and the percentage share of ownership as stipulated in the respective shareholder agreement establishing the existing individual foreign-owned locally incorporated commercial bank shall be respected as the basis of ownership of the Union service provider(s) and their Indonesian partner(s). No transfer of ownership shall take place without the consent of all parties in the foreign-owned locally incorporated commercial bank concerned. 3. Acquisition of local existing banks is allowed through the purchase of shares in the stock exchange is allowed up to 51 % of the shares of locally incorporated bank listed in the stock exchange.	

Sector or sub-sector	Description of reservations
4. A person can only be a "controlling shareholder" in one bank. Definition: A controlling shareholder shall mean a person who beneficially own 10 % or more of the equity of interest of a bank or who beneficially own less than 10 % of the equity interest of a bank but have the power to control the bank. A person shall be deemed to have control of a bank if such person has the power to name director and/or commissioner[18] of such bank and/or has the power to direct its action.	
Commercial Banking Business	
(i) Acceptance of Deposits and other Repayable Funds from the Public. (ii) Lending of all types, including Consumer Credit, Mortgage, Credit, Factoring, and Financing of Commercial Transaction (iii) All Payment and Money Transmission Services including Credit, Charge and Debit Cards, Travelers Check and Bankers Drafts.	(a) Bound only 2 (two) sub-branches and 2 (two) auxiliary offices for foreign bank's branch office. (b) Bound only 2 (two)branches and 2 (two) sub-branches for foreign-owned locally incorporated commercial bank. (c) For the Union bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. (d) For the foreign-owned locally incorporated commercial bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing.

[18] The scope of capacity and authority of director or commissioner are in accordance with applicable domestic laws and regulations.

Sector or sub-sector	Description of reservations
(iv) Guarantees and Commitments. (v) Trading for Own Account or for Account of Customers, whether on an Exchange, in an over-the-Counter Market or otherwise, the following: – Money market instruments (including check, bills, certificates of deposits) – Foreign Exchange – Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements – Transferable securities issued in the money market. (vi) Cash Management, Custodial and Depository Services.	

Sector or sub-sector	Description of reservations	
8. HEALTH RELATED AND SOCIAL SERVICES		
Hospital Services only for specialistic and sub-specialistic medical services in Class A and B hospital (CPC 9311)	MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 67 %. (b) May only employ the Union health professionals to the extent that there are no sufficient Indonesian health professionals. (c) The Union service suppliers shall provide minimum 200 beds or as required for General or Specialized Hospital in prevailing laws and regulation. (d) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (e) The Union service suppliers may only establish for specialistic services and sub-specialistic services. (f) The Union service suppliers shall have 3 (three) types of sub-specialistic services. (g) Must fulfill the international service standards which is accredited by international accreditation body/institutions.

Sector or sub-sector	Description of reservations
	(h) Union health professionals must have recognized certificate of competence from an Indonesian authority (i) Foreign medical and health workers are only allowed to practice in the hospital and prohibited to provide an independent health and medical practice.
Other Human Health Services (CPC 9319) only for: Ambulance (CPC 93192)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 67 %. (b) May only employ the Union health professionals to the extent that there are no sufficient Indonesian health professionals. (c) Must be established in a class A or B hospital-owned premise, as defined in prevailing laws and regulations. (d) The management shall be integrated with the hospital.
Welfare services delivered through residential institutions to elderly and the handicapped (CPC 93311) Welfare services not delivered through residential institutions (CPC 93323)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 67 %. (b) May only employ the Union health and social professionals to the extent that there are not sufficiently qualified Indonesian. (c) The aged care facilities may deliver health services for the aged care only by having networking with registered health care facilities localized within the responsible area of work.

Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
Hotels[19] (Only for 3-, 4- and 5-star hotels)	MFN (a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) Establishment is subject to economic needs test and prevailing local government's laws and regulations.
Hotels (CPC 64110) (1- or 2-star hotels)	Unbound
Meal Serving Services with Full Restaurant Services (CPC 64210)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers
Beverage Serving Services without Entertainment (CPC 64310)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers
Beverage Serving Services with Entertainment (CPC 6432/64320)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
B. Travel Agencies and Tour Operators	
Tour Operator (CPC 74710**)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.

[19] Starred Hotel is a service business which provides accommodation and food and beverage facilities and other services typically provided by hotels, except casinos and other activities prohibited by law for reasons of public morals, religion, security, and public order.

Sector or sub-sector	Description of reservations
	(b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
D. Other	
Tourist Resorts Included[20] – Hotel (3, 4 and 5 stars) – (Not include marina facilities and hotel management)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % (b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
International Hotel Operator (CPC 91135)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 % (b) Establishment in certain provinces or areas subject to an economic needs test

[20] Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or sub-sector	Description of reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO VISUAL SERVICES)	
A. Entertainment Services (including theatre, live bands and circus services)	
Theater and opera house (CPC 96193)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
Other Recreational Services n.e.c. Online Game – KBLI 5820*** – Software Publishing Only for video game publishing for all operating system platforms – KBLI 62011** – Only for video game software development	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Establishment subject to economic needs test

Sector or sub-sector	Description of reservations	
D. Sporting and Other Recreational Services		
Golf Courses and other facilities Only within the tourist resorts (CPC 96413)	MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 67 %. (b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
E. Other		
Marina Facilities	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.	
Hotel Management	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.	

Sector or sub-sector	Description of reservations	
11. TRANSPORTATION SERVICES		
A. Maritime Transport Services Passenger and freight transportation excluding cabotage and auxiliary services		
(a) International Passenger Transport (CPC 7211)[21]	FL NT MFN	MA: Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. NT: The Joint Venture must own and operate an Indonesian-flagged vessel with a minimum 50 000 gross tonnage for each vessel, and crewed by Indonesian nationals.
(b) International Freight Transport (CPC 7212) other than for Special Purpose Maritime Transportation Company/Surat Izin Operasi Perusahaan Angkutan Laut Khusus (SIOPSUS) established in Indonesia before October 2025	FL MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) The Joint Venture must own and operate an Indonesian-flagged vessel with a minimum 50 000 gross tonnage for each vessel, and crewed by Indonesian nationals.

[21] International passenger transport may have access to and use of port facilities in the port which is opened for international shipping.

Sector or sub-sector	Description of reservations	
International Freight Transport (CPC 7212) for Indonesian Legal Entities in the Mining and Industrial Sector Operating Vessels through Operational Permit Letter for Special Maritime Transportation Company / Surat Izin Operasi Perusahaan Angkutan Laut Khusus (SIOPSUS) to Support Their Main Business Activities	FL NT MFN	Union service supplier that established in Indonesia before October 2025, except in the case that company amend its deed, change the company data related to the composition of share ownership, structure of shareholders, or purchase of new vessel after law comes into force, may be subject to the following: (a) The Joint Venture must operate at least one Indonesian-flagged vessel with a minimum 5,000 gross tonnage, and crewed by Indonesian nationals.
Maintenance and repair of Vessels (CPC 8868**)	MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 70 % for vessel classification above 50 000 DWT. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Rental of Vessels with Crew (CPC 7213) excluded cabotage	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Crew must be Indonesian.	

Sector or sub-sector	Description of reservations
Pushing and Towing Services for Maritime Transport (CPC 7214) (Excluding Cabotage)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Supporting services for maritime transport, only for port operation services (CPC 7451**)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.
Vessel Salvage and Refloating Services (CPC 7454)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Every implementation of salvage activities shall obtain permission from the Directorate General of Maritime Affairs. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Rental of vessel without crew (CPC 83103)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Offshore activities requiring the use of a vessel other than the transport of passengers or freight such as: – salvage and underwater works; – offshore construction; – drilling; – dredging, including cable-laying; – terminal construction; – offshore operational support	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) Union enterprises can use Union-flagged vessels to carry out these activities if Indonesia-flagged vessels are not sufficient or available. (c) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Internal Waterways Transport	
Passenger Transportation (CPC 7221)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Freight Transportation (CPC 7222) excluded cabotage and except mining products	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Pushing and Towing Services for Maritime Transport (CPC 7224) (Excluding Cabotage)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Supporting services for internal Waterways Transport (CPC 745*) Excluding Cabotage	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Maintenance and repair of vessels (internal waterways) (CPC 8868**)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %, for vessel classification above 50 000 DWT. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Maritime Auxiliary Services	
Maritime Cargo Handling Services	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Loading and unloading of goods business from and to vessels by Joint Ventures shall have the business provided by the Governor. (c) Holders of business licenses in the form of Joint Ventures may undertake goods unloading activities only at certain ports stipulated by the Government. (d) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Air Transport Services	
– Aircraft repair and maintenance services – The Selling and marketing of air transport services – Computer reservation system (CRS)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Catering Services, limited to Aircraft Catering Services (KBLI 56290)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Airport operation services, and airport activity services (KBLI 52231)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
Road Transport Services	
Maintenance and repair of road transport equipment (CPC 8867, excluding motorcycle)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 35 %. (b) Joint Venture requirement with the Union partner shall have manufacturing activities in Indonesia, including its local group companies, relating to the maintenance and repair of Automobile (excluding motor cycle). (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Freight Transportation (CPC 7123)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) Subject to obtaining a standard certificate and operational permit.

Sector or sub-sector	Description of reservations
Other land transport services (CPC 712), only for rental services of buses and coaches with operator (KBLI 49211)	(a) Union service suppliers are subject to license requirement in obtaining an establishment permit issued by Ministry of Transportation. (b) Must join in public road transport association / Organisasi Angkutan Darat (Organda). (c) Route license subject to economic needs test and prevailing government's laws and regulations.
Rail Transport Services	
Passenger Transportation (CPC7111)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Passenger Transportation (CPC7111) limited to Interurban Passenger Transportation (CPC 71111)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Union passenger transportation shall not operate on the existing railways. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Freight Transportation (CPC 7112)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Freight Transportation (CPC 7112) limited to Transportation of Frozen or Refrigerated Goods (CPC 71121)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Pushing and Towing Services (CPC 7113) Supporting Services for Rail Transport Services (CPC 743)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Maintenance and repair of rail transport equipment (CPC 8868)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. Maximum share of foreign equity participation (FEP) is allowed up to 51 % if the joint venture is established with PT. INKA (state owned company). (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Pipeline Transport Services	
Transportation of petroleum and natural gas (CPC 7131)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Obliged to acquire oil and gas downstream transportation license.
Supporting and Auxiliary Transport Services	
Maritime Freight Forwarding Services	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Supporting Services for Road Transport: – Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) The services provided by the Union suppliers is limited to supporting services in road transport station. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. The license is issued by Ministry of Transportation. (d) 30 % of the area of a road transport station shall be allocated to small and medium-sized enterprises.

Sector or sub-sector	Description of reservations
Other supporting services for road transport, only for periodic inspection services (KBLI 71203)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) Accessor, test equipment and facilities shall be accredited by Ministry of Transportation. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. The license is issued by Ministry of Transportation.
Supporting Services for Road Transport: Highway, Bridge and Tunnel Operator Services (CPC 74420) Limited to Highway Services	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Storage and warehousing services Outside Port Area and 1st Area for: – Storage services of frozen or refrigerated goods (CPC 7421) – Other storage or warehousing services (CPC 7429)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 30 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
12. OTHER SERVICES	
Energy Services	

General Conditions on Energy Services:

Union services suppliers shall be subject to any measure relating to the privatisation, corporatisation, or commercialisation of Government assets, entities or agencies including:

(a) limitations on ownership of assets;

(b) transfer or disposal of equity interests or their assets;

(c) the right of the Union investors or their investments to control their assets; and nationality of the senior management or members of the board of directors.

For greater certainty:

(a) where Indonesia transfers an interest in an existing state enterprise to another state enterprise, such transfer shall not be considered to be an initial transfer or disposal of the interest for purposes of this entry; and

(b) where Indonesia transfers or disposes of an interest in an existing state enterprise in multiple phases, subparagraph (a) shall apply separately to each such phase.

Sector or sub-sector	Description of reservations
Liquefaction and Gasification only for Coal According to Indonesia Proposal of Energy Services Classification is under: Coal Liquefaction (2.4.4.4) Coal Gasification (2.4.4.5) According to W/120 is under Services Incidental to Manufacturing (CPC 884)	(a) Coal liquefaction and gasification with Mining service license (Izin Usaha Jasa Pertambangan) through Joint Venture and Representative Office in Indonesia with foreign equity participation of no more than 51 %. (b) Requirement on licensing and procedure authorized by Central Government or Provincial Government.
Geothermal power generation with a capacity of ≤ 10 MW	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.
Geothermal survey services	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.

Sector or sub-sector	Description of reservations
13. AGRICULTURE, HUNTING AND FISHING	
General conditions: The following lines of business are prohibited for investment: 1. Growing of narcotic crops; 2. Catching of fish species listed in Appendix I to the Convention on International Trade in Endangered Species of Wild Fauna and Flora ("CITES") (KBLI 03151, 03152, 03153, 03154, 03155, 03156, 03157, 03158, 03159); 3. Utilisation (collection) of coral from nature for construction materials/lime/calcium, aquarium, and souvenirs/jewellery as well as living coral or dead coral (recently dead) coral from nature (KBLI 03117).	
Crop and animal production, hunting	
Crop and animal production, hunting (ISIC Rev 4: 0111, 0112, 0113, 0114, 0115, 0116, 0119, 0121, 0122, 0123, 0124, 0125, 0126, 0127, 0128, 0129, 0130, 0141, 0142, 0143, 0144, 0145, 0146, 0149, 0150)	None, except for: 1. Broiler chicken farming (KBLI 01461) is subject to partnership with local cooperatives and SMEs; and 2. Seasonal crop farming (KBLI 011), annual crop farming (KBLI 012), and ornamental plant farming (KBLI 013), foreign natural or juridical persons may not hold directly more than 49 % of the shares.

Sector or sub-sector	Description of reservations
Excluding: Food crop farming with an area of less than 25 Ha: (a) Corn (KBLI 01111); (b) Soya bean (KBLI 01113); (c) Beans (KBLI 01114); (d) Mung beans (KBLI 01115); (e) Hybrid rice (KBLI 01121); (f) Inbred rice (KBLI 01122).	
Forestry and logging (ISIC rev 4: 0210, 0220, 0230) Excluding: Gathering of forest products: (a) Pine Resin (KBLI 02303); (b) Bamboo (KBLI 02308); (c) Shellac, agarwood, palm sugar, frankincense, masohi bark, lawing bark, cinnamon, other resins, hives swiftlets in nature and other bees (KBLI 02309);	None.

Sector or sub-sector	Description of reservations
(d) Rattan (KBLI 02302); (e) Eucalyptus leaves (KBLI 02304); (f) Resin (KBLI 02306); (g) Honey (KBLI 02307); (h) Silkworm cocoons (KBLI 02305).	
Fishing and Aquaculture (ISIC rev. 4: 0321, 0322) Excluding: (a) Finfish fishing in the sea (KBLI 03111) (b) Crustacea fishing in the sea (KBLI 03112) (c) Molluscs fishing in the sea (KBLI 03113)	None, except for hatchery and fish farming that are: 1. Marine fish hatchery (KBLI 03212); 2. Brackishwater fish hatchery (KBLI 03252); 3. Freshwater fish hatchery (KBLI 03226); 4. Marine fish enlargement (KBLI 03211); 5. Brackishwater fish enlargement (KBLI 03251); 6. Freshwater fish enlargement (KBLI 03221); are subject to partnership with local cooperatives and SMEs.

Sector or sub-sector	Description of reservations
14. MINING AND QUARRYING	

General conditions:

1. Union investor is only entitled to participate in the auction of metallic mineral or coal WIUP in an area of more than 500 Hectares.

2. As may be required by the relevant regulatory authorities, a company in which foreign investors own equity participation, subject to prior notification before the grant of the license, after certain period since commencement of commercial production, the said foreign investors shall sell gradually 51 % of the company's share to the Government of Indonesia, local government, state-owned enterprise, regional government-owned-enterprise and/or national private business entity.

3. Rock Mining Permit Letter (Surat Izin Penambangan Batuan/SIPB) is only entitled for:

(a) regional/local owned enterprise;

(b) private enterprise (domestic investment);

(c) cooperative; or

(d) individual company.

4. Except for extraction of crude petroleum and natural gas, Union investor may be required for divestment of their investment pursuant to and in accordance with Government Regulation No. 96 of 2021.

Sector or sub-sector	Description of reservations	
Mining of coal and lignite (ISIC Rev 4: 0510, 0520)	FL NT	MA: None. NT: None, except all conditions and limitations based on measures in general condition in existence at the entry into force of this Agreement[22].
Extraction of crude petroleum and natural gas (ISIC Rev 4: 0610, 0620)	FL NT	None
Mining of metal ores (ISIC Rev 4: 0710, 0721, 0729)	FL NT	MA: None. NT: None, except all conditions and limitations based on measures in general condition in existence at the entry into force of this Agreement[23].

[22] For greater certainty, the measures referred to in this schedule are as provided in the Law of Number 2 year 2025 and Ministry of Energy and Mineral regulation no 7 year 2020.

[23] For greater certainty, the measures referred to in this schedule are as provided in the Law Number 3 Year 2020 and Government Regulation Number 96 year 2021.

Sector or sub-sector	Description of reservations
Other mining and quarrying (ISIC Rev 4: 0891, 0892, 0893) Excluding: (a) Quarrying of Decorative Stones and Building Stones (KBLI 08101) (b) Quarrying of Limestone (KBLI 08102) (c) Quarrying of Gravel (KBLI 08103) (d) Quarrying of Sand (KBLI 08104) (e) Mining of Soil and Clay (KBLI 08105) (f) Mining of Gypsum (KBLI 08106) (g) Mining of Tras (KBLI 08107) (h) Mining of Pumice (KBLI 08108) (i) Mining of Other Stones, Sands and Clays (KBLI 08109) Other Mining And Quarrying (KBLI 08999)	None, except for production/extraction of salt (KBLI 08930) is subject to partnership with local cooperatives and SMEs;

Sector or sub-sector	Description of reservations
15. MANUFACTURING	

General conditions:

The following lines of business are prohibited for investment:

(a) Industrial chemical industry and Ozone Depleting Substances (BPO): Polychlorinated Biphenyl (PCB), Hexachlorobenzene and Carbon Tetrachloride (CTC), Mthyl Chloroform, Methyl Bromide, Trichloro Fluoro Methane (CFC-11), Dichloro Trifluoro Ethane (CFC-12), Trichloro Trifluoro Ethane (CFC113), Dichloro Tetra Fluoro Ethane (CFC-114), Chloro Pentafluoro Ethane (CFC-115), Chloro Trifluoro Methane (CFC-13), Tetrachloro Difluoro Ethane (CFC-112), Pentachloro Fluoro Ethane (CFC-111), Chloro Heptafluoro Propane (CFC-217), Dichloro Hexafluoro Propane (CFC-216), Trichloro Pentafluoro Propane (CFC-215), Tetrachloro Tetrafluoro Propane (CFC-214), Pentachloro Trifluoro Propane (CFC-213), Hexchloro Difluoro Propane (CFC211), Bromo Chloro Difluoro Methane (Halon1211), Bromo Trifluoro Methane (Halon 1301), Dibromo Tetrafluoro Ethane (Halon-2402), R500, R-502;

(b) Manufacture of chemicals listed in Schedule I of the Chemical Weapons Convention as incorporated in Appendix I to Law Number 9 Year 2008 Concerning Use of Chemicals as Chemical Weapons;

(c) Manufacturing of narcotics.

(d) Manufacture of Alcoholic Beverages (KBLI 11010, 11020)

(e) Manufacture of Malt Beverages (KBLI 11031)

Sector or sub-sector	Description of reservations	
Manufacture of food products (ISIC rev 4: 1010, 1020, 1030, 1040, 1050, 1061, 1062, 1071, 1072, 1073, 1074, 1075, 1079, 1080) Excluding: (a) Boiled-salted fish industry, fish processing industry (KBLI 10214); (b) Production of tofu and tempeh (KBLI 10391 & 10392); (c) Production of brown sugar (KBLI 10722); (d) Production of rendang (KBLI 10750); (e) Processing salt protected by geographical indication (KBLI 10774); (f) Processing coffee protected by geographical indication (KBLI 10761); (g) Manufacture of crackers (KBLI 10794).	FL NT	MA: None, except for: (a) Processing and preserving fish and aquatic biota industry (KBLI 10211, 10212, 10215, 10216); (b) Fisheries product processing and canning (KBLI 10211, 10212, 10215, 10216, 10221); (c) Salted fruits and vegetables industry (KBLI 10311); (d) Copra industry (KBLI 10421); (e) Milk powder and condensed milk processing industry (KBLI 10520); (f) Sugar industry (KBLI 10721); (g) Soy sauce industry (KBLI 10771); (h) Food made of soybean and nuts other than tofu, tempeh, and soy sauce (KBLI 10793) are subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of beverages (1104)	FL NT	MA: None. NT: None.
Manufacture of tobacco products (ISIC rev 4: 1200)	FL NT	MA: None, except subject to partnership with local cooperatives and SMEs NT: None.
Manufacture of textiles (ISIC rev 4: 1311, 1312, 1313, 1391, 1392, 1393, 1394, 1399) Excluding: (a) Weaving industry (KBLI 13121), woven fabric industry (KBLI 13122); (b) Handmade and stamped batik (KBLI 13134); (c) Embroidery fabric industry (KBLI 13912).	FL NT	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of wearing apparel (ISIC rev 4: 1410, 1420, 1430) Excluding: Manufacture of traditional clothing and apparel (KBLI 14111 and 14131)	FL NT	MA: None. NT: None.
Manufacture of leather and related products (ISIC rev 4: 1511, 1512, 1520)	FL NT	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 4: 1610, 1621, 1622, 1623, 1629) Excluding: (a) Manufacture of wooden goods intended to be used primarily in the construction industry (KBLI 16221) (b) Manufacture of plaiting materials (KBLI 16291, 16292) (c) Wooden statuettes and ornaments, wood marquetry, inlaid wood (KBLI 16293) (d) Manufacture of household utensils and kitchenware of wood (KBLI 16294); (e) Manufacture of wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood (KBLI 16299).	FL NT	MA: None, except for: (a) Manufacture of sawmilling and planning of wood with capacity production up to but not less than 2000 m3 yearly (KBLI 16101); (b) Drying of rattan, bamboo or similar materials (KBLI 16103); (c) Manufacture of rattan processing (KBLI 16104) are subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of paper and paper products (ISIC rev 4: 1701, 1702, 1709)	FL NT	MA: None. NT: None.
Printing and reproduction of recorded media (ISIC rev 4: 1811, 1820)	FL NT	MA: None. NT: None.
Manufacture of coke and refined petroleum products (ISIC rev 4: 1910, 1920)	FL NT	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of chemicals and chemical products (ISIC rev 4: 2011, 2012, 2013, 2021, 2022, 2023, 2029, 2030) Excluding: Manufacture of traditional cosmetic (KBLI 20232)	FL NT	MA: None, except for: (a) Manufacture of basic organic chemicals from coconut charcoal (KBLI 20115); (b) Manufacture of essential oils (KBLI 20294) are subject to partnership with local cooperatives and SMEs. NT: None.
Manufacture of pharmaceuticals, medicinal chemical and botanical products (ISIC rev 4: 2100) Excluding: (a) Manufacture of traditional medicine raw materials for human (KBLI 21021); (b) Manufacture of traditional medicine products for human (KBLI 21022).	FL NT LCR	MA: None, except for manufacture of pharmaceutical properties (KBLI 21015) is subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of rubber and plastics products (ISIC rev 4: 2211, 2219, 2220) Excluding: Manufacture of smoking rubber products (KBLI 22121)	FL NT	MA: None. NT: None.
Manufacture of other non-metallic mineral products (ISIC rev 4: 2310, 2391, 2392, 2393, 2394, 2395, 2396, 2399) Excluding: (a) Manufacture of household items from clay/ceramic (KBLI 23932); (b) Manufacture of cement (KBLI 23941)	FL NT	None, except for: (a) Manufacture of clay/ceramics and bricks (KBLI 23921); (b) Manufacture of other goods from clay/ceramics (KBLI 23921); (c) Manufacture of lime (KBLI 23942); (d) Manufacture of goods from cement, lime, and both (KBLI 23951, 23952, and 23959) are subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of basic metals (ISIC rev 4: 2410, 2420, 2431, 2432)	FL NT	MA: None. NT: None.
Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 4: 2511, 2512, 2513, 2520, 2591, 2592, 2593, 2599) Excluding: Manufacture of cutlery, hand tools and general hardware (KBLI 25931, 25932 and 25934)	FL NT	MA: None, except for (a) manufacture of weapons and ammunition (25200), are only allowed to have foreign equity participation not exceed more than 49 % and subject to approval from Minister of Defense (b) manufacture of nails, bolts, and nuts (KBLI 25952) is subject to partnership with local cooperatives or SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of computer, electronic and optical products (ISIC rev 4: 2610, 2620, 2630, 2640, 2651, 2652, 2660, 2670, 2680)	FL NT LCR	MA: Defense Radar System (KBLI 26513), are only allowed to have foreign equity participation not exceed more than 49 % and subject to approval from Minister of Defense. NT: None.
Manufacture of electrical equipment (ISIC rev 4: 2710, 2720, 2731, 2732, 2733, 2740, 2750, 2790) except for Manufacture of batteries and accumulators (KBLI 27200/ISIC 2720)	FL NT	MA: None. NT: None.
Manufacture of electrical equipment (ISIC rev 4: 2710, 2720, 2731, 2732, 2733, 2740, 2750, 2790), only for Manufacture of batteries and accumulators (KBLI 27200/ISIC 2720)	FL NT LCR	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of machinery and equipment n.e.c. (ISIC rev 4: 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2821, 2822, 2823, 2824, 2825, 2826, 2829)	FL NT	None, except for: (a) Manufacture of other pumps, compressors, taps and valves (KBLI 28130); (b) Manufacture of parts and component of engines and turbines (KBLI 28113) are subject to partnership with local cooperatives and SMEs. NT: None.
Manufacture of motor vehicles, trailers and semi-trailers. (ISIC rev 4: 2910, 2920, 2930)	FL NT LCR	None, except for Manufacture of parts and accessories for 4-wheeler or more motor vehicles (KBLI 29300) is subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of other transport equipment (ISIC rev 4: 3011, 3012, 3020, 3091, 3092, 3099) Excluding: Manufacture of Pinisi, outrigger canoes, and other wooden vessels with traditional designs (3011)	FL NT	None, except for: (a) Manufacture of wooden ship equipment and supplies for marine tourism and fishing (KBLI 30113) and Manufacture of components and equipment for two- and three-wheeled motor vehicles (KBLI 30912) are subject to partnership with local cooperatives and SMEs. (b) Manufacture of Military Warship (KBLI 30111), Manufacture of military fighting vehicles (KBLI 30400) and Manufacture of air and spacecraft and related machinery (KBLI 30300) are only allowed to have foreign equity participation not exceed more than 49 % and subject to approval from Minister of Defence. NT: None.
Manufacture of furniture (ISIC rev 4: 3100)	FL NT	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Other manufacturing (ISIC rev 4: 3211, 3212, 3220, 3230, 3240, 3250, 3290) Excluding: Manufacture of musical instruments (KBLI 32201)	FL NT	None, except for: (a) Manufacture of gemstone (KBLI 32111); (b) Manufacture of valuable jewelry for personal use of precious metal (KBLI 32112); (c) Manufacture of valuable non-personal jewelry items from precious metals (KBLI 32113); (d) Manufacture of imitation jewelry and similar goods (KBLI 32120); (e) Unclassified craft industry (KBLI 32903); (f) Manufacture of Coconut Husk Fiber (KBLI 32905); are subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
ELECTRICITY		
General conditions: The following line of businesses are limited to non-services sectors.		
Operation of generation facilities that produce electric energy from clean and renewable resources KBLI 35111 Excluding: – Activities related to transmission, distribution and sale of electricity Provision of electric power for power plants < 1 MW	LCR MFN	None[24].

[24] For greater certainty, the construction of new power plants complies with the provisions on limitations in relation to a condition of supply capacity of electricity, in accordance with the national electricity supply business plan (RUPTL) and Government Regulation No. 25 of 2021, which may be updated from time to time upon change of relevant condition.

ANNEX 8-G

SCHEDULE OF COMMITMENTS
ON TEMPORARY PRESENCE OF NATURAL PERSONS
FOR BUSINESS PURPOSES

INDONESIA

1. The list of commitments specified in this Annex indicates the sectors liberalised pursuant to Article 8.10 and Article 8.16 for which limitations apply regarding business visitors for establishment purposes, intra-corporate transferees, short-term business visitors, and installers and maintainers, contractual service suppliers, and independent professional in accordance with Articles 8.18, 8.19, 8.20 and 8.21. That list is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Indonesia and the scope of liberalisation to which the limitations apply; and

(b) the second column describes the applicable limitations.

2. Temporary presence of natural persons for business purposes in sectors or sub-sectors covered by this Agreement and not listed in the sectoral column below is not committed.

3. In identifying individual sectors and sub-sectors:

(a) "CPC" means 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;

(b) "ISIC" means Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020; and

(c) "ISIC rev 4" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC REV 4, 2008.

4. In the absence of specific references, the scope of sub-sectors or economic activities covered by that entry will be subject to relevant and applicable references, including:

(a) in the case of financial services, reference would be made to GATS Annex on Financial Services; or

(b) in the case of air transport, the scope of activities would be in accordance with Article 8.6, unless qualified by reference to the ISIC.

5. Double asterisk (**) after a CPC number indicates that the scope of service specified constitutes only a part of the total range of activities covered by the CPC concordance.

6. Commitments on categories on movement of natural person 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 or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.

7. The list of commitments specified in this Annex 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 8.18, 8.19, 8.20 or 8.21. Those measures, such as a need to obtain a license, a need to obtain recognition of qualifications in regulated sectors, a need to pass specific examinations, including language examinations or a need to have a legal domicile in the territory where the economic activity is performed, even if not listed, apply in any case to those categories.

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

9. Restrictions, conditions and limitations in horizontal section apply to "all sectors" as specified in the sectoral column, unless otherwise specified in the general condition or sector specific section. They either reflect a measure which constitutes a limitation to temporary presence of natural persons, or bind a situation where there are no such limitations.

10. "Unbound except" must be read that the commitment only applies to the extent covered by categories or conditions specified after the word "except", and in this case limitations specified in the horizontal section apply.

11. A "none" in the sectoral section must be read as no restrictions or conditions in the specific sector. However, any relevant limitations set out in the horizontal section and general condition, if applicable, of the schedule will still apply.

12. A "none, except" in the sectoral section must be read as a combination of the horizontal restrictions and conditions set out in the horizontal section and of the sector-specific restrictions, unless explicitly provided otherwise in the entry.

13. The rights and obligations arising from this Agreement, including this the list of commitments specified in this Annex, shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

HORIZONTAL SECTION	Description of Reservations
All Categories and Sectors Committed	(a) Subject to Indonesian Labour or Immigration Laws and Regulations (b) The Union workers are allowed only for occupations in accordance with the domestic laws and regulations (c) Human resources or personnel functions must be performed by an Indonesian

Business Visitors for Establishment Purposes (BVEP)

All sectors	None

Intra-Corporate Transferee (ICT)

Sector or Sub-sector	Description of Reservations
I. HORIZONTAL SECTION	Working Requirements Employers of Union workers must have a Foreign Worker Utilisation Plan (RPTKA) approved by the Ministry of Manpower. Any the Union workers are subject to charges levied by Government in accordance with the domestic laws and regulations.
II. SECTOR SPECIFIC SECTION	
1. BUSINESS SERVICES	
A. Professional Services	
Legal Services (CPC 861)	Unbound
Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)	None, except for: (a) trainee employee, where unbound (b) manager is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Architectural Services (CPC 8671)	(a) Union natural persons must have partnership with Indonesian Architect. (b) If a Union natural person is architect, following requirements are applied: – Union architects must be registered in the home country – architectural plan must be approved by licensed Indonesian architect – Union architects must be registered in Indonesia which valid for one year and can be extended – the Union architects are subject to transfer of expertise and knowledge by: (i) developing and enhancing architectural practice in their workplace, (ii) transfer of expertise and knowledge to Indonesia architects, (iii) provide education and/or training to education, research, and/or development institutions in the field of architecture
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	(a) Union natural person is subject to transfer of skills and knowledge requirements. For the Union natural person who is engineer, transfer of knowledge and technology shall be provided by: – developing and improving engineering services in their workplace – transfer the skill and knowledge to Indonesian engineer

Sector or Sub-sector	Description of Reservations
	– provide education and/or training to education, research, and/or development institutions in the field of engineering (b) If a Union natural person is engineer, following requirements are applied: – Union engineers must be registered in the home country – Union engineers must be registered and licensed in Indonesia
Advisory and Consultative Engineering Services (CPC 86721)	None, except for trainee employee
Engineering Design Services for Industrial Processes and Production (CPC 86725)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
Integrated Engineering Services (CPC 8673)	(a) Union natural person is subject to transfer of skills and knowledge requirements. For the Union natural person who is engineer, transfer of knowledge and technology shall be provided by: – developing and improving engineering services in their workplace – transfer the skill and knowledge to Indonesian engineer

Sector or Sub-sector	Description of Reservations
	– provide education and/or training to education, research, and/or development institutions in the field of engineering (b) If a Union natural person is engineer, following requirements are applied: – Union engineers must be registered in the home country – Union engineers must be registered and licensed in Indonesia
Urban Planning Services (CPC 86741)	(a) Union natural person is subject to transfer of skills and knowledge requirements (b) If a Union natural person is urban planner, following requirements are applied: – Union urban planners must have a valid certificate of competence in home country – Union urban planners must be registered in Indonesia. The registration must be done by competency mechanism to ensure the compared standard of Union urban planners – Union urban planners are subject to transfer of skills and knowledge requirements by appointing an Indonesian urban planner as associate
Landscape Architectural Services (CPC 86742)	(a) Union natural person must have partnership with Indonesian Landscape Architect (b) If a Union natural person is landscape architect, following requirements are applied: – Union landscape architects must be registered in the home country – landscape architectural plan must be approved by licensed Indonesian landscape architect

Sector or Sub-sector	Description of Reservations
	– Union landscape architects must be registered in Indonesia which valid for one year and can be extended – The Union landscape architects are subject to transfer of expertise and knowledge by: (i) developing and enhancing architectural practice in their workplace, (ii) transfer of expertise and knowledge to Indonesia architects, (iii) provide education and/or training to education, research, and/or development institutions in the field of architecture
Clinic of specialised medical services for registered health institution (KBLI 86105)	None, except: (a) for trainee employee, where unbound (b) Union natural person is subject to transfer of skills, knowledge and technology requirements (c) may only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians (d) for health foreign workers and medical foreign workers: – must have recognized certificate of competence from Indonesian authority. – must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP)

Sector or Sub-sector	Description of Reservations
	(e) Head of clinic is subject to nationality requirement (f) Foreign health workers must have at least a university degree (g) Foreign medical workers must be at least a specialist doctor
Clinic of specialised dental services (KBLI 86105)	None, except: (a) for trainee employee, where unbound (b) Union natural person is subject to transfer of skills, knowledge and technology requirements (c) may only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians (d) for health foreign workers and medical foreign workers: – must have recognized certificate of competence from Indonesian authority. – must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Tanda Praktik/STP) (e) head of clinic is subject to nationality requirement (f) foreign health workers must have at least a university degree (g) foreign medical workers must be at least a dental specialist doctor

Sector or Sub-sector	Description of Reservations
B. Computer and Related Services	
– Consultancy Services Related to the Installation of computer hardware (CPC 841) – Software Implementation Services (CPC 842) – Input Preparation Services (CPC 84310) – System Analysis Services (CPC 84320) – Time Sharing Services (CPC 84330) – Other Data Processing Services (CPC 84390) – Data Base Services (CPC 84400*) – Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845) – Other Computer Services (CPC 849)	None, except for manager

Sector or Sub-sector	Description of Reservations
C. Research and Development Services	
R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency
R&D services on Social Sciences and Humanities, excluding psychologists services (CPC 852)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency
Interdisciplinary R&D (CPC 853, limited to industrial activities)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency
Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency

Sector or Sub-sector	Description of Reservations
D. Real Estate Services	
Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)	None, except for trainee employee
Real estate activities on a fee or contract basis (KBLI 68200)	Unbound
F. Other Business Services	
Management Consulting Services (CPC 865) for: – General management consulting services (CPC 86501) – Marketing management consulting services (CPC 86503) – Human resources management consulting services (CPC 86504)	None, except unbound for: (a) trainee employee (b) human resources management consulting services
Project Management Services other than Construction (CPC 86601)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Geologic and geophysical surveying services (CPC 86751)	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Technical Testing and Analysis Services (CPC 8676) Limited to Technical Inspection Services (CPC 86764)	Unbound
Convention Services (MICE) CPC 87909**	None
Photographic services (KBLI 74201 not including aerial photography and photography for individual purposes)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
Services Incidental to Manufacturing (CPC 884 not including CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492)	None, except for trainee employee
Services incidental to manufacture of metal products, machinery, and equipment (CPC 885)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Services Incidental to Mining (CPC 883) (a) Drilling services for offshore oil and gas project (b) Drilling services for geothermal project	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Advisory and Consulting services incidental to Hunting and Forestry (part of CPC 881)	None, except for trainee employee
Advisory and Consulting Services incidental to fishing (CPC 882)	None, except for director and trainee employee
Selection and Placement of Personnel, limited to the placement within the territory of Indonesia (KBLI 78101), except for ship crew	Manager and specialist are subject to nationality requirements
Online Personnel Placement (Job Portal) (KBLI 78104)	Manager and specialist are subject to nationality requirements
Maintenance and Repair of Equipment (not Including Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861 + 8866)	Only for director and specialist
Packaging Services (CPC 876)	None, except trainee employee

Sector or Sub-sector	Description of Reservations
Market Research Services (CPC 86401)	Only for director and specialist
Oil and gas construction services: offshore pipeline installation	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Geothermal operating and maintenance services	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Oil and Gas Construction Service: Platform	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
2. COMMUNICATIONS SERVICES	
A. Postal Services	
Postal Services (CPC 7511)	Unbound
B. Courier Services	
Courier Services (CPC 7512)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
C. Telecommunication Services	
Local Services – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	None
Long Distance – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	None
International Services: – Public Switched Telephone Service (CPC 7521) – Teleconferencing Services (CPC 75292)	None
Circuit Switched Public Data Network Services (CPC 7523**) – Local – International	None

Sector or Sub-sector	Description of Reservations
Circuit Switched Public Data Network Services (CPC 7523**) – Long Distance	None
Packet-switched public data network services (CPC 7523**) – X. 25 – Frame relay – Local – Local distance – International	None
Private Leased Circuit Services (CPC 7522** + 7523**)	None
Telex services (CPC 7523**)	None
Telegraph services (7522)	None
Facsimile (CPC 7521** + 7529**)	None
Electronic data interchange (EDI) (CPC 7523**)	None

Sector or Sub-sector	Description of Reservations
Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**)	None
On-line Information and database Retrieval (CPC 7523**)	None
On-line Information and/or Data Processing (Including transaction processing) (CPC 843)	None
Dedicated Network Services (CPC 7523**)	None
Domestic Services: Mobile Cellular Telephone Services (CPC 75213) Internet Access Services Regional and National Paging Services (CPC 75291) Public Payphone Services Voice Mail Service (CPC 7523)	None

Sector or Sub-sector	Description of Reservations
Voice Mail Services (CPC 7523**) Electronic Mail Services (CPC 75232)	None
Computer Time Sharing Services (CPC-84330) Video text Services (CPC 75229) Electronic Mail Box (CPC 75232) File Transfer Services (CPC 75299) Home Telemeter Alarm (CPC-75299) Entertainment Services (CPC-75299) Management Information Services (CPC75299)	None
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
Pre-erection Work at Construction Site (CPC 511) except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)	Union natural person is subject to transfer of skills and knowledge requirements.

Sector or Sub-sector	Description of Reservations
Construction Work for Buildings (CPC 512) except for one- and two-dwelling buildings (CPC 51210)	Union natural person is subject to transfer of skills and knowledge requirements.
Construction Work for Civil Engineering (CPC 513)	Union natural person is subject to transfer of skills and knowledge requirements.
Assembly and Erection of Prefabricated Constructions (CPC 514-5140)	Union natural person is subject to transfer of skills and knowledge requirements.
Special Trade Construction (CPC 515)	Union natural person is subject to transfer of skills and knowledge requirements.
Installation Work (CPC 516)	Union natural person is subject to transfer of skills and knowledge requirements.
Building Completion and Finishing Work (CPC 517)	Union natural person is subject to transfer of skills and knowledge requirements.
Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)	Union natural person is subject to transfer of skills and knowledge requirements.

Sector or Sub-sector	Description of Reservations
4. DISTRIBUTION SERVICES	
Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5 000 m^2 (KBLI 46900)	None, except for trainee employee.
Indirect Distribution (a) Agents (KBLI 46100) (b) Distributors (KBLI 46900)	None, except for trainee employee.
Direct Selling (Multi and Single Level Marketing) (KBLI 47999)	None, except: (a) for trainee employee, where unbound (b) subject to requirement to have at least one Indonesian director and one Indonesian commissioner.
Retail Hypermarket (with minimum space above 5 000 m^2)	None, except: (a) for trainee employee, where unbound (b) subject to obligation to have certificate of competence in Indonesia regarding positions.

Sector or Sub-sector	Description of Reservations
Retail (a) Supermarket with minimum space above 1 200 m^2 (b) Department Store with minimum space above 2 000 m^2	None, except: (a) for trainee employee, where unbound (b) subject to obligation to have certificate of competence in Indonesia regarding positions.
Franchising (CPC 89290)	None, except: (a) for trainee employee, where unbound (b) subject to Economic Needs Test depending on the business sector/sub-sector that is franchised.

Sector or Sub-sector	Description of Reservations
5. EDUCATIONAL SERVICES	
General Conditions 1. Temporary entry for natural persons engaged in education activities in Indonesia is subject to approval by the Ministry of Education and Cultural. Approval is granted on case-by-case basis. 2. Number of educators shall include at least 30 % (thirty percent) of Indonesian educators. 3. Number of employees other than educators and the head shall include at least 80 % (eighty percent) of Indonesian.	
B. Secondary Education Services	
Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)	None

Sector or Sub-sector	Description of Reservations
C. Higher Education Services	
Other higher education services (CPC 9239): priorities for science, technology, engineering, math and modern business programs	None, except nationality requirement for head of an educational institution.
D. Adult Education Services	
Language, Tourism, Electronics, Culinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, Machinery and Construction, Creative Economy, Hospitality and Care Services (CPC 924)	None
E. Other Education Services	
Sport and recreation education (KBLI 8541)	None
6. ENVIRONMENTAL SERVICES	
A. Sewage Services (CPC 9401) Waste water management / Pengelolaan dan pembuangan air limbah berbahaya (KBLI 37022)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
B. Refuse Disposal Services (CPC 9402) / Pengelolaan dan pembuangan sampah berbahaya (KBLI 38220) Solid Waste Disposal Services, only for: – Integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The services provider must be equipped with modern and sophisticated technology and environmental safety. The product will be used as a new material or energy power – In site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product	None, except for trainee employee
Refuse disposal Services (CPC 94020), limited to non-hazardous garbage, trash, waste and rubbish / Pengelolaan dan pembuangan sampah tidak berbahaya (KBLI 38211)	Unbound

Sector or Sub-sector	Description of Reservations
Sanitation and similar services (CPC 9403) limited to public sanitation facilities only	None, except for trainee employee
Sanitation and similar services (CPC 9403) limited to hazardous and toxic substances only	None, except for trainee employee
C. Cleaning Services of Exhaust Gases (CPC 9404) Air pollution Control	None, except for trainee employee
D. Other Nature and Landscape Protection Services, limited to environmental services facilities in conservation areas for recreational purposes (KBLI 02209)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
E. Other Environmental Protection Services (CPC 9409) Limited to Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)	None, except for trainee employee
Water Management[1] limited to drinkable water	None, except for trainee employee
7. FINANCIAL SERVICES	
Non Banking Financial Services Sub-sector	
Non-Life Insurance Services (CPC 8129)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test

[1] Water management incudes series of supplying services activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose to selling those to consumers.

Sector or Sub-sector	Description of Reservations
Reinsurance Services	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Life Insurance Services (CPC 81211)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Insurance Brokerage Services (CPC 8140)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Reinsurance Brokerage Services (CPC 8140)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Financial Lease Services (CPC 81120)	(a) Only for director, manager and specialist (b) For Manager and specialist are subject to Economic Needs Test
Factoring Services (CPC 8113)	(a) Only for director, manager and specialist (b) For Manager and specialist are subject to Economic Needs Test
– Credit Card Business (Issuer and Agent of Credit Card) (CPC-8113) – Consumers Finance Services (CPC 8113)	Only for director, manager and specialist

Sector or Sub-sector	Description of Reservations
Securities Business Trading for Own Account or for Account of Customers, on an Exchange or Over-the Counter Market – Listed shares – Bonds	Only for director, manager and specialist
Participation in Issues of Securities, including Underwriting and Placement as Agent (whether publicly or privately), and Provision of Services Related to such issues	Only for director, manager and specialist
– Portfolio Management, all forms of collective investment management[2] – Asset Management Limited only to Investment Fund Management	Only for director
Investment Advisory Services limited only to Investment Advisory in Capital Market	Only for director

[2] Portfolio management is, as stipulated in the prevailing Capital Market Law, all forms of collective investment management.

Sector or Sub-sector	Description of Reservations
BANKING SUB SECTOR	
General Conditions on Banking Sub Sector	
A non Indonesian employed as manager or as technical expert shall have at least two Indonesian understudies during his/her term.	
Commercial Banking Business	
(i) Acceptance of Deposits and other Repayable Funds from the Public. (ii) Lending of all types, including Consumer Credit, Mortgage, Credit, Factoring, and Financing of Commercial Transaction (iii) All Payment and Money Transmission Services including Credit, Charge and Debit Cards, Travelers Check and Bankers Drafts. (iv) Guarantees and Commitments. (v) Trading for Own Account or for Account of Customers, whether on an Exchange, in an over-the-Counter Market or otherwise, the following: – Money market instruments (including check, bills, certificates of deposits)	(a) Only for director, manager and specialist (b) Subject to Economic Needs Test, however: (i) if the measure providing this condition being replaced or amended after the entry into force of this Agreement, in a manner no less consistent with Article 8.18 than prior to its amendment, such new measure shall be considered as commitment pursuant to this annex; and (ii) this limitation shall not apply to the temporary movement of Union natural persons if Indonesia accords more favorable treatment regarding the Economic Needs Test requirement for natural persons under any international agreement signed after the date of entry into force of this Agreement, other than those between or among Member States of ASEAN.

Sector or Sub-sector	Description of Reservations
– Foreign Exchange – Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements – Transferable securities issued in the money market (vi) Cash Management, Custodial and Depository Services.	
8. HEALTH RELATED AND SOCIAL SERVICES	
Hospital Services only for specialistic and sub-specialistic medical services in Class A and B hospital (CPC 9311)	Only for registered Marketing Management Consultant, Planning Management Consultant, Hospital Quality Assurance Management Consultant, Hospital Health Services Management Consultant, and Medical Evacuation Management Consultant, subject to: (b) May only employ the Union health professionals to the extent that there are no sufficient Indonesian health professionals. (c) Technical requirements are subject to relevant prevailing laws and regulations. (d) Economic Needs Test.

Sector or Sub-sector	Description of Reservations
	(e) For health foreign workers and medical foreign workers: – Must have recognized certificate of competence from Indonesian authority – Must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP) (f) Foreign health workers must have at least a university degree (g) Foreign medical workers must be at least a specialist doctor
Other Human Health Services (CPC 9319) only for: Ambulance (CPC 93192)	Only for director and specialist as specified below: – Chief Director, Medical and Nursing Director, Human Resources Director must be Indonesian (are subject to nationality requirement). – For specialist only in the following occupations: 1. Marketing Management Consultant; 2. Planning Management Consultant; 3. Hospital Quality Assurance Management Consultant; 4. Hospital Health Services; Management Consultant; 5. Medical Evacuation Management Consultant – Specialist is subject to Economic Needs Test.

Sector or Sub-sector	Description of Reservations
Welfare services delivered through residential institutions to old persons and the handicapped (CPC 93311) Welfare services not delivered through residential institutions (CPC 93323)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
9. TOURISM AND TRAVEL RELATED SERVICES	
Hotels[3] (only for 3-, 4- and 5-star hotels)	(a) Only for: 1. Top Management Level in Hotel business comprised of: (i) General Manager (ii) Food and Beverage Manager (iii) Resident Manager (iv) Comptroller (only for 4- and 5-star hotels) (v) Marketing Director (only for 4- and 5-star hotels)

[3] Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of Reservations
	2. Highly Skilled Professionals Comprised of: (i) Executive Chef (ii) Souse Chef (only for 4- and 5-star hotels) (iii) Specialty Cook 3. Trainee Employee (b) Specialist shall obtain certificate of competence
Hotels (CPC 64110) (1- or 2-star hotels)	Unbound
Meal Serving Services with Full Restaurant Services (CPC 64210)	(a) Only for: 1. Top Management Level in hotel business comprised of: (i) Food and Beverage Manager 2. Highly Skilled Professionals comprised of: (i) Executive Chef (ii) Souse Chef (iii) Specialty Cook 3. Trainee Employee (b) Specialist shall obtain certificate of competence

Sector or Sub-sector	Description of Reservations
Beverage Serving Services without Entertainment (CPC 64310)	(a) Only for: 1. Chief Director 2. Restaurant Director 3. General Manager 4. Specialist, only for: – Beverage and meal – Restaurant Management – Quality Control – Chef 5. Trainee Employee (b) Specialist shall obtain certificate of competence
Beverage serving services with entertainment (CPC 6432/64320)	(a) Only for: 1. Chief Director 2. Restaurant Director 3. General Manager 4. Specialist, only for: – Beverage and meal

Sector or Sub-sector	Description of Reservations
	– Restaurant Management – Quality Control – Chef 5. Trainee Employee (b) Specialist shall obtain certificate of competence
B. Travel Agencies and Tour Operators	
Tour Operator (CPC 74710**)	(a) Specialist is subject to Economic Needs Test (b) The Union natural person shall obtain certificate of competence
D. Other	
Tourist Resorts Included[4] – Hotel (3, 4 and 5 stars) – (Not include marina facilities and hotel management)	Only for resort manager and trainee employee
International Hotel Operator (CPC 91135)	None

[4] Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of Reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO VISUAL SERVICES)	
A. Entertainment Services (including theatre, live bands and circus services)	
Theater and opera house (CPC 96193)	None, except for trainee employee
Other Recreational Services n.e.c. Online Game – KBLI 5820*** – Software Publishing Only for video game publishing for all operating system platforms – KBLI 62011** – Only for video game software development	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
D. Sporting and Other Recreational Services	
Golf Courses and other facilities Only within the tourist resorts (CPC 96413)	None, except for specialist: (a) is subject to Economic Needs Test (b) shall obtain certificate of competence

Sector or Sub-sector	Description of Reservations
E. Other	
Marina facilities	None, except for trainee employee
Hotel Management	None, except for trainee employee
11. TRANSPORTATION SERVICES	
A. Maritime Transport Services Passenger and freight transportation excluding cabotage and auxiliary services	
(a) International Passenger Transport (CPC 7211)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
(b) International Freight Transport (CPC 7212)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Indonesian Legal Entities in the Mining and Industrial Sector Operating Vessels through Operational Permit Letter for Special Maritime Transportation Company / Surat Izin Operasi Perusahaan Angkutan Laut Khusus (SIOPSUS) to Support Their Main Business Activities	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Maintenance and repair of Vessels (CPC 8868**)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Rental of vessel with crew (CPC 7223)	Unbound
Pushing and Towing Services for Maritime Transport (CPC 7214) (Excluding Cabotage)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Supporting services for maritime transport, only for port operation services (CPC 7451**)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Vessel Salvage and Refloating Services (CPC 7454)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Rental of vessel without crew (CPC 83103)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Offshore activities requiring the use of a vessel other than the transport of passengers or freight such as: – salvage and underwater works; – offshore construction; – drilling; – dredging, including cable-laying; – terminal construction; – offshore operational support	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Internal Waterways Transport	
Passenger Transportation (CPC 7221)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Freight Transportation (CPC 7222) excluded cabotage and except mining products	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Pushing and Towing Services for Maritime Transport (CPC 7224) (Excluding Cabotage)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Supporting services for internal Waterways Transport (CPC 745*) Excluding Cabotage	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Maintenance and repair of vessels (internal waterways) (CPC 8868**)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Maritime Auxiliary Services	
Maritime Cargo Handling Services	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Air Transport Services	
– Aircraft repair and maintenance services – The Selling and marketing of air transport services – Computer reservation system (CRS)	None, except for trainee employee
Catering Services, limited to Aircraft Catering Services (KBLI 56290)	None, except for trainee employee
Airport operation services, and airport activity services (KBLI 52231)	None, except for trainee employee
Road Transport Services	
Maintenance and repair of road transport equipment (CPC 8867, excluding motorcycle)	Unbound
Freight Transportation (CPC7123)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
Other land transport services (CPC 712), only for rental services of buses and coaches with operator (KBLI 49211)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Rail Transport Services	
Passenger Transportation (CPC7111)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Passenger Transportation (CPC7111) limited to Interurban Passenger Transportation (CPC 71111)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Freight Transportation (CPC 7112)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Freight Transportation (CPC 7112) limited to Transportation of Frozen or Refrigerated Goods (CPC 71121)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Pushing and Towing Services (CPC 7113) Supporting Services for Rail Transport Services (CPC 743)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Maintenance and repair of rail transport equipment (CPC 8868)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Pipeline Transport Services	
Transportation of petroleum and natural gas (CPC 7131)	None, except: (a) for trainee employee (b) for manager and specialist are subject to Economic Needs Test (c) may only employ the Union professionals to the extent that there are not sufficiently qualified Indonesians.

Sector or Sub-sector	Description of Reservations
Supporting and Auxiliary Transport Services	
Maritime Freight Forwarding Services	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test.
Supporting Services for Road Transport: – Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211) – Other supporting services for road transport, only for periodic inspection services (KBLI 71203)	None, except: (a) for trainee employee, where unbound (b) specialist must possess assessment certificate issued by Ministry of Transportation. (c) manager and specialist are subject to Economic Needs Test
Supporting Services for Road Transport: – Highway, Bridge and Tunnel Operator Services (CPC 77420) Limited to Highway Services	Unbound

Sector or Sub-sector	Description of Reservations
Storage and warehousing services Outside Port Area and 1st Area for: – Storage services of frozen or refrigerated goods (CPC 7421) – Other storage or warehousing services (CPC 7429)	None, except for trainee employee
12. OTHER SERVICES	
Energy Services	
Liquefaction and Gasification only for Coal According to Indonesia Proposal of Energy Services Classification is under: Coal Liquefaction (2.4.4.4) Coal Gasification (2.4.4.5) According to W/120 is under Services Incidental to Manufacturing (CPC 884)	(a) None, except for trainee employee. (b) Work experience requirement may vary for each occupation in this sector/sub-sector.

Sector or Sub-sector	Description of Reservations
Geothermal power generation with a capacity of ≤ 10 MW	(a) Only for director and specialist, except: – Health and Safety Environment (HSE); – Supply chain management, covering procurement, material and logistic; and – Quality control, including Inspection activity (b) Work experience requirement may vary for each occupation in this sector/sub-sector.
Geothermal survey services	(a) Only for director and specialist, except: – Health and Safety Environment (HSE); – Supply chain management, covering procurement, material and logistic; and – Quality control, including Inspection activity (b) Work experience requirement may vary for each occupation in this sector/sub-sector.
13. AGRICULTURE, HUNTING AND FISHING	
Crop and animal production, hunting and related service activites	

Sector or Sub-sector	Description of Reservations
Crop and animal production, hunting (ISIC Rev 4: 0111, 0112, 0113, 0114, 0115, 0116, 0119, 0121, 0122, 0123, 0124, 0125, 0126, 0127, 0128, 0129, 0130, 0141, 0142, 0143, 0144, 0145, 0146, 0149, 0150) Excluding: Food crop farming with an area of less than 25 Ha: (a) Corn (KBLI 01111); (b) Soya bean (KBLI 01113); (c) Beans (KBLI 01114); (d) Mung beans (KBLI 01115); (e) Hybrid rice (KBLI 01121); (f) Inbred rice (KBLI 01122).	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Forestry and logging (ISIC rev 4: 0210, 0220, 0230) Excluding: Gathering of forest products: (a) Pine Resin (KBLI 02303); (b) Bamboo (KBLI 02308); (c) Shellac, agarwood, palm sugar, frankincense, masohi bark, lawing bark, cinnamon, other resins, hives swiftlets in nature and other bees (KBLI 02309); (d) Rattan (KBLI 02302); (e) Eucalyptus leaves (KBLI 02304); (f) Resin (KBLI 02306); (g) Honey (KBLI 02307); (h) Silkworm cocoons (KBLI 02305).	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Fishing and Aquaculture (ISIC rev. 4: 03) Excluding: (a) Finfish fishing in the sea (KBLI 03111) (b) Crustacea fishing in the sea (KBLI 03112) (c) Molluscs fishing in the sea (KBLI 03113)	(a) None, except for trainee employee (b) Fishing vessel crews are subject to nationality requirements
1. MINING AND QUARRYING	
Mining of coal and lignite (ISIC Rev 4: 0510, 0520)	(a) None, except for trainee employee (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Extraction of crude petroleum and natural gas (ISIC Rev 4: 0610, 0620)	
Mining of metal ores (ISIC Rev 4: 0710, 0721, 0729)	
Other mining and quarrying (ISIC Rev 4: 0891, 0892, 0893) Excluding: (a) Quarrying of Decorative Stones and Building Stones (KBLI 08101) (b) Quarrying of Limestone (KBLI 08102)	

Sector or Sub-sector	Description of Reservations
(c) Quarrying of Gravel (KBLI 08103) (d) Quarrying of Sand (KBLI 08104) (e) Mining of Soil and Clay (KBLI 08105) (f) Mining of Gypsum (KBLI 08106) (g) Mining of Tras (KBLI 08107) (h) Mining of Pumice (KBLI 08108) (i) Mining of Other Stones, Sands and Clays (KBLI 08109) (j) Other Mining And Quarrying (KBLI 08999)	
2. MANUFACTURING	
Manufacture of food products and beverages (ISIC rev 4: 1010, 1020, 1030, 1040, 1050, 1061, 1062, 1071, 1072, 1073, 1074, 1075, 1079, 1080) Excluding: (a) Boiled-salted fish industry, fish processing industry (KBLI 10214);	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
(b) Production of tofu and tempeh (KBLI 10391 & 10392); (c) Production of brown sugar (KBLI 10722); (d) Production of rendang (KBLI 10750); (e) Processing salt protected by geographical indication (KBLI 10774); (f) Processing coffee protected by geographical indication (KBLI 10761); (g) Manufacture of crackers (KBLI 10794).	
Manufacture of beverages (ISIC rev 4: 1101, 1102, 1103, 1104) Excluding: Alcohol beverages industry (KBLI 11010, 11020, 11031, 11032)	
Manufacture of tobacco products (ISIC rev 4: 1200)	

Sector or Sub-sector	Description of Reservations
Manufacture of textiles (ISIC rev 4: 1311, 1312, 1313, 1391, 1392, 1393, 1394, 1399) Excluding: (a) Weaving industry (KBLI 13121), woven fabric industry (KBLI 13122); (b) Handmade and stamped batik (KBLI 13134); (c) Embroidery fabric industry (KBLI 13912).	
Manufacture of wearing apparel (ISIC rev 4: 1410, 1420, 1430) Excluding: Manufacture of traditional clothing and apparel (KBLI 14111 and 14131)	
Manufacture of leather and related products (ISIC rev 4: 1511, 1512, 1520)	

Sector or Sub-sector	Description of Reservations
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 4: 1610, 1621, 1622, 1623, 1629) Excluding: (a) Manufacture of wooden goods intended to be used primarily in the construction industry (KBLI 16221) (b) Manufacture of plaiting materials (KBLI 16291, 16292) (c) Wooden statuettes and ornaments, wood marquetry, inlaid wood (KBLI 16293) (d) Manufacture of household utensils and kitchenware of wood (KBLI 16294) (e) Manufacture of wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood (KBLI 16299)	
Manufacture of paper and paper products (ISIC rev 4: 1701, 1702, 1709)	

Sector or Sub-sector	Description of Reservations
Printing and reproduction of recorded media (ISIC rev 4: 1811, 1820)	
Manufacture of coke and refined petroleum products (ISIC rev 4: 1910, 1920)	
Manufacture of chemicals and chemical products (ISIC rev 4: 2011, 2012, 2013, 2021, 2022, 2023, 2029, 2030) Excluding: Manufacture of traditional cosmetic (KBLI 20232)	
Manufacture of pharmaceuticals, medicinal chemical and botanical products (ISIC rev 4: 2100) Excluding: (a) Manufacture of traditional medicine raw materials for human (KBLI 21021); (b) Manufacture of traditional medicine products for human (KBLI 21022)	

Sector or Sub-sector	Description of Reservations
Manufacture of rubber and plastics products (ISIC rev 4: 2211, 2219, 2220) Excluding: Manufacture of smoking rubber products (KBLI 22121)	
Manufacture of other non-metallic mineral products (ISIC rev 4: 2310, 2391, 2392, 2393, 2394, 2395, 2396, 2399) Excluding: (a) Manufacture of household items from clay/ceramic (KBLI 23932) (b) Manufacture of Cement (KBLI 23941)	
Manufacture of basic metals (ISIC rev 4: 2410, 2420, 2431, 2432)	
Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 4: 2511, 2512, 2513, 2520, 2591, 2592, 2593, 2599) Excluding: Manufacture of cutlery, hand tools and general hardware (KBLI 25931, 25932 and 25934)	

Sector or Sub-sector	Description of Reservations
Manufacture of computer, electronic and optical products (ISIC rev 4: 2610, 2620, 2630, 2640, 2651, 2652, 2660, 2670, 2680)	
Manufacture of electrical equipment (ISIC rev 4: 2710, 2720, 2731, 2732, 2733, 2740, 2750, 2790)	
Manufacture of machinery and equipment n.e.c. (ISIC rev 4: 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2821, 2822, 2823, 2824, 2825, 2826, 2829)	
Manufacture of motor vehicles, trailers and semi-trailers. (ISIC rev 4: 2910, 2920, 2930)	
Manufacture of other transport equipment (ISIC rev 4: 3011, 3012, 3020, 3091, 3092, 3099)	
Manufacture of furniture (ISIC rev 4: 3100)	
Other manufacturing (ISIC rev 4: 3211, 3212, 3220, 3230, 3240, 3250, 3290) Excluding: Manufacture of musical instruments (KBLI 32201)	

Sector or Sub-sector	Description of Reservations
3. ELECTRICITY	
Operation of generation facilities that produce electric energy from new and renewable resources (ISIC rev. 4: 3510) Excluding: – Activities related to transmission, distribution and sale of electricity – Provision of electric power for power plants < 1 MW (KBLI 35111)	None, except for trainee employee

Short-term Business Visitors

All sectors	None

Installers and Maintainers

All sectors	None

Contractual Service Suppliers & Independent Professionals

I. HORIZONTAL SECTION	Working Requirements Employers of Union workers must have a Foreign Worker Utilisation Plan (RPTKA) approved by the Ministry of Manpower. Any the Union workers supplying services are subject to charges levied by Government in accordance with the domestic laws and regulations. The natural persons entering the other Party must possess a university degree or a qualification demonstrating knowledge of an equivalent level[5].

[5] Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory. In evaluating the qualification, that Party shall endeavour to take into account relevant information that may be provided by relevant authority of the other Party.

II. SECTOR SPECIFIC SECTION	
Legal Services (CPC 861) – Only in advisory services foreign law (home country law and/or International Law on Business and Arbitration). – Advisory service shall not include: (i) Legal representation in Indonesian court of justice and/or undertake legal proceedings under any circumstances. (ii) Notarial activities.	CSS and IP – Foreign lawyers (advocate) are: (i) Only allowed to work or take part in Indonesian law firm as employees or as experts. (ii) Subject to recommendation from Advocate Association and Ministry of Law. (iii) Obliged to transfer legal knowledge and professional capabilities to Indonesian Lawyers. (iv) A foreign advocate (professional foreign lawyer) is obliged to transfer at least 100 hours each year of knowledge to education, legal research, or government institutions free of charge. – The share of foreign lawyers (advocate) in Indonesian law firm must not exceed 20 %, and shall be limited to five foreign lawyers (advocate) per firm.

Architectural Services (CPC 8671)	CSS and IP – Union architects must be registered in the home country. – Architectural plan must be approved by licensed Indonesian architect. – Union architects must be registered in Indonesia with validity for one year and can be extended. – The registered Union architects must have partnership with an Indonesian architect. – The Union architects are subject to transfer of expertise and knowledge by: (i) Developing and enhancing architectural practice in their workplace. (ii) Transfer of expertise and knowledge to Indonesia architects. (iii) Provide education and/or training to education, research, and/or development institutions in the field of architecture.

Urban Planning Services (CPC 86741)	CSS and IP – Union urban planners must have a valid certificate of competence in home country. – Union urban planners must be registered in Indonesia. The registration must be done by competency mechanism to ensure the compared standard of Union urban planners. – Union urban planners are subject to transfer of skills and knowledge requirements by appointing an Indonesian urban planner as associate.
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	CSS and IP – Union engineers must be registered in the home country. – Union engineers must be registered and licensed in Indonesia. – Union engineers are subject to transfer of knowledge and technology by: (i) Developing and improving engineering services in their workplace (ii) Transfer the skill and knowledge to Indonesian engineer (iii) Provide education and/or training to education, research, and/or development institutions in the field of engineering.

Integrated Engineering Services (CPC 8673)	CSS and IP – Union engineers must be registered in their home country. – Union engineers must be registered and licensed in Indonesia. – Union engineers are subject to transfer of knowledge and technology by: (i) Developing and improving engineering services in their workplace (ii) Transfer the skill and knowledge to Indonesian engineer (iii) Provide education and/or training to education, research, and/or development institutions in the field of engineering.
Geologic and geophysical surveying services (CPC 86751)	CSS (a) Subject to ENT. (b) Work experience requirement may vary for each occupation in this sector/sub-sector. (c) Union surveyor must be registered in the home country and Indonesia. IP Unbound.
Meal Serving Services, limited to executive chef	CSS and IP Shall obtain certificate of competence.

ANNEX 8-H

GUIDELINES FOR ARRANGEMENTS ON THE MUTUAL RECOGNITION OF PROFESSIONAL QUALIFICATIONS

SECTION A

General provisions

1. This Annex contains guidelines for arrangements on the conditions for the recognition of professional qualifications (hereinafter referred to as "arrangements" for the purposes of this Annex), as provided by Article 8.27.

2. Pursuant to Article 8.27, these guidelines shall be taken into account in the development of joint recommendations by professional bodies or authorities of the Parties (hereinafter referred to as "joint recommendations" for the purposes of this Annex).

3. The guidelines are non-binding, non-exhaustive and do not modify or affect the rights and obligations of the Parties under this Agreement. They set out the typical content of arrangements and provide general indications regarding the economic value of an arrangement and the compatibility of the Parties' respective professional qualifications regimes.

4. Not all elements of these guidelines may be relevant in all cases and professional bodies and authorities are free to include in their joint recommendations any other element that they consider pertinent for the arrangements of the profession and the professional activities concerned, in accordance with this Agreement.

5. The guidelines shall be taken into account by the Trade Committee when deciding whether to develop and adopt a mutual recognition arrangement pursuant to Article 8.27. They are without prejudice to the Trade Committee's review of the consistency of joint recommendations with Chapter 8 (Liberalisation of Investment and Trade in Services) and its discretion to take into account the elements it deems relevant, including those contained in joint recommendations.

SECTION B

Form and content of an arrangement

6. This Section sets out the typical content of an arrangement, some of which is not within the remit of the professional bodies or authorities preparing joint recommendations. These aspects constitute, nonetheless, useful information to be taken into account in the preparation of joint recommendations, so that they are better adapted to the possible scope of an arrangement.

7. Matters addressed specifically in this Agreement that apply to arrangements, such as the geographical scope of an arrangement, its interaction with scheduled non-conforming measures, the system of dispute resolution, appeal mechanisms, monitoring and review mechanisms of the arrangement, should not be addressed by joint recommendations.

8. An arrangement may specify different mechanisms for the recognition of professional qualifications within a Party. It may also be limited to setting the scope of the arrangement, the procedural provisions, the effects of recognition and additional requirements, and the administrative arrangements.

9. An arrangement which is adopted by the Trade Committee should reflect the degree of discretion that is intended to be preserved for the competent authorities deciding on the recognition of professional qualifications.

Scope of an arrangement

10. The arrangement should set out:

(a) the specific regulated profession or professions and the definition thereof, relevant professional title or titles and the activity or group of activities covered by the scope of practice of the regulated profession in both Parties ("scope of practice"); and

(b) whether it covers the recognition of professional qualifications for the purpose of access to professional activities on a fixed-term or an indefinite basis.

Conditions for recognition

11. The arrangement may specify in particular:

(a) the professional qualifications necessary for recognition under the arrangement such as evidence of formal qualifications, professional experience, or other attestation of competence;

(b) the degree of discretion preserved by the authorities deciding on the recognition of professional qualifications when assessing requests for recognition of those qualifications; and

(c) the procedures to deal with variations and gaps between professional qualifications and means to bridge the differences, including the possibility to impose compensatory measures or other relevant conditions and limitations.

Procedural provisions

12. The arrangement may provide:

(a) the documents required and the form in which they should be presented, such as by electronic or other means, whether they should be supported by translations or certifications of authenticity;

(b) the steps and procedures in the recognition process, including those relating to possible compensatory measures, and corresponding obligations and timelines; and

(c) the availability of information relevant to all aspects of the recognition processes and requirements, such as a list of competent authorities and their contact details.

Effects of recognition and additional requirements

13. The arrangement may address the effects of recognition of professional qualifications of the Parties.

14. The arrangement may describe any additional requirements for the effective exercise of the regulated profession in the host Party. Such requirements may include:

(a) registration requirements with local authorities;

(b) proof of appropriate language skills;

(c) proof of good character;

(d) compliance with the requirements of the host Party for use of trade or firm names;

(e) compliance with the rules of ethics, independence and professional conduct requirements of the host Party;

(f) the need to obtain professional indemnity insurance;

(g) rules on disciplinary action, financial responsibility and professional liability; and

(h) requirements for continuous professional development.

Administration of the arrangement

15. The arrangement should set out the terms under which it may be reviewed or revoked, and the effects of any revision or revocation. Consideration may also be given to the inclusion of provisions concerning the effects of any recognition of professional qualifications previously accorded.

SECTION C

Economic value of an envisaged arrangement

16. Pursuant to Article 8.27, joint recommendations shall be supported by an evidence-based assessment of the economic value of an envisaged arrangement. This may consist of an evaluation of the economic benefits that an arrangement is expected to bring to the economies of the Parties. Such an assessment may assist the Trade Committee when developing and adopting an arrangement.

17. Aspects such as the existing level of market openness, industry needs, market trends and developments, client expectations and requirements, and business opportunities would constitute useful elements of the assessment referred to in paragraph 16.

18. The assessment referred to in paragraph 16 is not required to be a full and detailed economic analysis. It should provide an explanation of the interest of the profession concerned in, and the expected benefits for the Parties ensuing from, the adoption of an arrangement.

SECTION D

Compatibility of respective professional qualification regimes

19. Pursuant to Article 8.27, joint recommendations shall be supported by an evidence-based assessment of the compatibility of the respective professional qualification regimes. Such an assessment may assist the Trade Committee when developing and adopting an arrangement.

20. The following process aims at guiding professional bodies and authorities when assessing the compatibility of the respective professional qualifications and activities with a view to facilitating the recognition of professional qualifications.

Step One: Assessment of the scope of practice and the professional qualifications required to practise the regulated profession in each Party.

21. The assessment of the scope of practice and of the professional qualifications required to practise a regulated profession in each of the Parties should be based on all relevant information.

22. The following elements should be identified:

(a) the activities or groups of activities covered by the scope of practice of the regulated profession in each Party; and

(b) the professional qualifications required in each Party to practise the regulated profession, which may include any of the following elements:

(i) the minimum education required, such as entry requirements, level of education, length of study and contents of study;

(ii) the minimum professional experience required, for example, location, length and conditions of practical training or supervised professional practice prior to registration, licensing, or equivalent;

(iii) examinations passed, especially examinations of professional competency; and

(iv) acquisition of a licence, or equivalent, certifying, inter alia, the fulfilment of the necessary professional qualification requirements for the pursuit of the profession.

Step Two: Evaluation of the divergence between the scope of practice of, or the professional qualifications required to practise, the regulated profession in each Party.

23. The evaluation of the divergence in the scope of practice of, or in the professional qualifications required to practise, the regulated profession, in each Party, should in particular identify divergence that is substantial.

24. Substantial divergence in the scope of practice may exist if all of the following conditions are met:

(a) one or more activities covered by a regulated profession in the host Party are not covered by the corresponding profession in the Party of origin;

(b) such activities are subject to specific training in the host Party; and

(c) the training for such activities in the host Party covers matters that diverge substantially from those covered by the applicant's qualification.

For greater certainty, the term "training" refers to acquiring specific knowledge and skills required to practice the profession as demonstrated by diplomas, certificates and other evidence issued by the host Party's professional bodies or authorities and certifying successful completion of that training, where relevant.

25. Substantial divergence in the professional qualifications required to practise a regulated profession may exist if there are divergences in the Parties' requirements with regard to the level, duration or content of the training that is required for the pursuit of activities covered by the regulated profession.

Step Three: Recognition mechanisms

26. There may be different mechanisms for the recognition of professional qualifications, depending on the circumstances, including the possibility of different mechanisms within a Party.

27. If there is no substantial divergence in the scope of practice and in the professional qualifications required to practise a regulated profession, an arrangement may provide for a simpler and more streamlined recognition process than where substantial divergence exists.

28. If there is substantial divergence, the arrangement may provide for compensatory measures which are sufficient to remedy such divergence.

29. If compensatory measures are put in place to reduce substantial divergence, they should be proportionate to the divergence that they seek to address. Any practical professional experience or formally validated training may be taken into account to assess the extent of the compensatory measures needed. Such compensatory measures should take the least burdensome form for the applicant.

30. Irrespective of whether the divergence is substantial, the arrangement may take account of the degree of discretion that is intended to be preserved for competent authorities deciding on recognition requests.

31. Compensatory measures may take different forms, including:

(a) a period of supervised practice of a regulated profession in the host Party, possibly accompanied by further training, under the responsibility of a qualified person and subject to a regulated assessment;

(b) a test made or recognised by the relevant authorities of the host Party to assess the applicant's ability to practice a regulated profession in that Party;

(c) a temporary limitation of the scope of practice of a regulated profession or of individual applicants; or

(d) a combination of points (a) to (c).

32. The arrangement may envisage that a choice be given to applicants between different compensatory measures, if this may limit the administrative burden for applicants and if those measures are equivalent.