

**COMMUNICATION FROM CANADA**

**Initial Conditional Offer on Services**

The following communication is circulated at the request of Canada to other WTO Members.

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Canada hereby submits its initial conditional offer on services to other WTO Members. This offer is conditional upon satisfactory commitments being received from other negotiating partners.

Canada reserves the right to withdraw, modify or reduce its initial conditional offer on services and any subsequent conditional offer that could follow, in whole or in part, at any time on or before the conclusion of the services negotiations which is set for 1 January 2005, if offers considered satisfactory by Canada are not made by Canada's negotiating partners.

Canada further reserves the right to make any technical change or correction to this initial conditional offer and any subsequent conditional offer that could follow.

## CANADA – INITIAL CONDITIONAL OFFER ON SERVICES

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
<u>Cross-border and consumption abroad</u>	1), 2) None.	1), 2) None, other than:  - Tax measures that result in differences of treatment with respect to expenditures made on scientific research and experimental development services.  - Ontario - Tax measures resulting in differences of treatment with respect to payments for management services made to affiliated non-residents. Foreign corporations carrying on business in Ontario must appoint an Ontario agent for service of legal documents.  - Alberta - First consideration may be given to service suppliers from within Alberta or Canada where competitive in terms of price and quality in the case of all large scale energy projects needing Industrial Development, Forest Management, Oil Sands, Power Plant or Gas Plant and Coal Development Permits.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		- Newfoundland <i>and Labrador</i> , <del>and</del> Nova Scotia - Regulations require that first consideration be given to services provided within the province to petroleum operations where they are competitive in terms of price, quality and delivery.	
<u>Commercial presence</u> (Except banks which are dealt with in Part B, Section 7)	3) None, other than:  - The acquisition of control of a Canadian business by a non-Canadian is subject to approval* for all direct acquisitions of Canadian businesses with assets not less than a monetary amount established and published in January of each year in the Canada Gazette.		

\* For the purpose of this schedule of commitments, approval is granted by the responsible Minister if he is satisfied that the investment is likely to be of net benefit to Canada taking into account any information, undertakings and representations in respect of the application, and the following factors where relevant:

- a) the effect of the investment on the level and nature of economic activity in Canada, including, without limiting the generality of the foregoing, the effect on employment, on resource processing, on the utilization of parts, components and services produced in Canada and on exports from Canada;
- b) the degree and significance of participation by Canadians in the Canadian business or new Canadian business and in any industries in Canada of which the Canadian business or new Canadian business forms or would form a part;
- c) the effect of the investment on productivity, industrial efficiency, technological development, product innovation and product variety in Canada;
- d) the effect of the investment on competition within any industry or industries in Canada;
- e) the compatibility of the investment with national industrial, economic and cultural policies, taking into consideration industrial, economic and cultural policy objectives enunciated by the government or legislature of any province likely to be significantly affected by the investment; and
- f) the contribution of the investment to Canada's ability to compete in world markets.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>The monetary amount for <del>1994</del> <b>2003</b> is \$<del>153</del> <b>223</b> million to be adjusted thereafter annually for changes in nominal GDP.</p> <p>- The acquisition of control of a Canadian business, or establishment of a new business related to Canada's cultural heritage or national identity **, by a non-Canadian is subject to approval*.</p>	<p>- The supply of a service, or its subsidization, within the public sector is not in breach of this commitment.</p> <p>- Subsidies related to research and development – unbound.</p>	

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\*\* For the purposes of this schedule of commitments, businesses related to Canada's cultural heritage and national identity mean persons engaged in the following activities:

- a) the publication, distribution, or sale of books, magazines, periodicals or newspapers in print or machine readable form but not including the sole activity or printing or typesetting any of the foregoing;
- b) the production, distribution, sale or exhibition of film or video recordings;
- c) the production, distribution, sale or exhibition of audio or video music recordings;
- d) the publication, distribution or sale of music in print or machine readable form; or
- e) radiocommunication in which the transmissions are intended for direct reception by the general public, and all radio, television and cable broadcasting undertakings and all satellite programming and broadcast network services.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<ul style="list-style-type: none"> <li>- Federal and sub-central tax measures (generally pertaining to small business) may result in a difference in treatment in respect of all or some "Canadian controlled private corporations" as defined by the <u>Income Tax Act</u> (i.e., Canadian private corporations that are not controlled by non-residents and/or public corporations).</li> <li>- Measures conferring a tax exemption or reduction of tax to, or in respect of services supplied by, a service supplier which is a part of or is directly or indirectly owned by government.</li> <li>- Federal and sub-central governments, when disposing of their equity interests in, or the assets of, a service supplier which is owned by such governments, may prohibit the ownership of such interests or assets by non-Canadian investors or their investments; and may impose limitations upon the ownership of such interests or assets, and on the ability of owners of such interests or assets to control any resulting enterprise, by non-Canadian investors or their</li> </ul>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>investments. With respect to any such sale or other disposition, Canada may adopt or maintain any measure relating to the nationality of senior management or members of the board of directors.</p> <p>- Measures related to the supply of services required to be offered to the public generally in the following sub-sectors may result in differential treatment in terms of</p> <p>benefits:</p> <p>income security or insurance social security or insurance social welfare</p> <p>or price:</p> <p>public education training health child care.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p><del>— A majority of the directors of federally incorporated corporations in Canada must be Canadian citizens or persons ordinarily resident in Canada.</del></p> <p><b>- 25 per cent of the directors of federally-incorporated corporations must be resident Canadians. A simple majority of resident Canadian directors is required for corporations in prescribed business sectors. These sectors include: uranium mining; book publishing or distribution; book sales, where the sale of books is the primary part of the corporation's business; film or video distribution. Similarly, corporations that, by an Act of Parliament or by a regulation made under an Act of Parliament, are individually subject to minimum Canadian ownership requirements are required to have a majority of resident Canadian directors.</b></p> <p>- Agreements between Canada and any aboriginal person or organisation, and measures by Canada and its Provinces and Territories, may provide for the favourable treatment of any aboriginal</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>person or organization in relation to acquisition, establishment or operation of any commercial or industrial undertaking including providing:</p> <p>a) an aboriginal person or organization with a right of first refusal to establish a new, or acquire an existing, commercial or industrial undertaking; and</p> <p>b) a proposed or existing commercial or industrial undertaking of an aboriginal person or organization with favourable financial incentives or treatment.</p> <p>- <u>Alberta</u>: At least 50 per cent of the directors of an Alberta Corporation must be resident Canadians. Extra-provincial corporations registered under the Alberta <u>Business Corporations Act</u> must appoint an individual who is resident in the province of Alberta as an attorney for service of legal documents. There are limitations on the sale of Crown land and non-urban real estate to a non-Canadian person.</p>	



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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>The <u>Alberta Opportunity Fund</u> gives priority to service suppliers owned and operated by Canadian citizens.</p> <p>- <u>British Columbia</u>: The majority of directors of every corporation incorporated under provincial law shall be resident Canadians and at least one director must be resident in the Province. It is necessary to be a Canadian citizen or permanent resident of Canada to be eligible for a crown grant of land.</p> <p>- <u>Manitoba</u>: Non-residents may be restricted in the purchase of more than 10 acres of farm land and are subject to a tax on transfer of farm property. The majority of directors of a meeting of the Board of a Manitoba Corporation must be Canadian residents.</p> <p>- <u>Newfoundland and Labrador</u>: A majority of the directors of all corporations incorporated under</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>provincial law must be Canadian residents. A co-operative must consist of at least five persons of full legal capacity residing in the province. All non-resident businesses must engage a local agent for the purposes of collective bargaining and execution of conveyances and mortgages.</p> <p>- <u>Ontario</u>: The majority of directors of all Ontario corporations must be resident Canadians. The majority of the directors of any Ontario co-operative and the majority of a quorum must be resident Canadians.</p> <p>The Ontario <u>Land Transfer Act</u> levies an additional tax on direct or indirect transfers of land to non-residents.</p> <p>Only service suppliers that are Canadian owned and pay 75 per cent of their employee wages in Ontario are eligible for investments from small business development corporations.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>All partners of any partnership applying for assistance from the Community Loan Fund Corporation must be Canadian residents.</p> <p>Tax measures of the Province of Ontario may result in differences of treatment of corporations with respect to capital gains on shares of corporations resident in Canada.</p> <p>- <u>Prince Edward Island</u>: The Prince Edward Island <u>Lands Protection Act</u> requires out-of-province residents acquiring an aggregate land holding in excess of five acres or shore frontage in excess of 165 feet to obtain the approval of the provincial cabinet.</p> <p>Only residents of the province are eligible for a property tax rebate on non commercial real property.</p> <p>- <u>Québec</u>: Under the <u>Law on Publicly Owned Lands</u>, priority will be accorded to Québec residents in the acquisition or leasing of public lands. <del>The Québec <u>Land Transfer Duties Act</u> levies an additional tax on transfers of land to non-residents.</del></p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>The Industrial Development Corporation provides differential treatment in the case of loans to firms not controlled and headquartered in Québec.</p> <p>The Program Favouring Strategic Alliances and Groupings is limited to groupings or strategic alliances controlled in Québec.</p> <p>Benefits available from the Québec Business Investment Corporation are limited to Canadian controlled firms.</p> <p>- <u>Saskatchewan</u>: Under the Saskatchewan <u>Companies Act</u>, one director of a company incorporated for business in the province, or of a registered extra-provincial company, must be resident in that province and a majority of the directors must be resident in Canada. For a co-operative, the majority of the board of directors must be residents of Canada. The purchase of provincial crown land by foreign services suppliers is limited to ten acres.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p><u>Movement of natural persons providing services</u></p>	<p>4) Unbound, except for <i>measures affecting the temporary</i> entry <del>of</del> <i>temporary</i> and stay of a natural persons who <del>falls</del> <i>qualify</i> in one of the following categories:</p>	<p>4) Unbound, except for <i>measures affecting the temporary</i> entry <del>of</del> <i>temporary</i> and stay of natural persons who <del>falls</del> <i>qualify</i> in one of the categories included in the market access column.</p> <p>- Québec: Benefits from the Ministry of Industry, Trade, Science and Technology Programs for (a) Scientists in Business and (b) Strategic Employment are limited to permanent residents.</p> <p>Benefits from the Ministry of Industry, Trade, Science and Technology Assistance Program for Studies on Strategic Development in Business are limited to consultants resident in Québec.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b><u>I. Business visitors</u></b></p> <p>A natural person who stays in Canada without acquiring remuneration from within Canada and without engaging in making direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in Canada <b>and to supply after-sales or after-lease services.</b> <del>Entry and stay shall be for a period of no more than 90 days.</del></p> <p><i>Labour market tests or other procedures of similar effect and work permits are not required for qualifying business visitors.</i></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>None, other than:</b></p> <p>- <b>Entry and stay is for a period of up to six months with the possibility of extensions.</b></p> <p><b>2. <u>Intra-Corporate Transferees</u></b></p> <p>Natural persons of another Member who have been employed by <i>a</i> juridical persons of another Member for a period of not less than one year <b>within the three-year period immediately preceding the date of application for admission to Canada</b> and who seek temporary entry in order to render services to (i) the same juridical person which is engaged in substantive business operations in Canada or (ii) a juridical person constituted in Canada and engaged in substantive business operations in Canada which is owned by or controlled by or affiliated with the aforementioned juridical person.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>None, other than:</p> <p>— Entry and stay shall be a maximum period of three years.</p> <p>These comprise:</p> <p>a) <u>Executives</u></p> <p><i>Natural persons employed by a juridical person who primarily direct the management of the juridical person or establish goals and policies for the juridical person or a major component or function of the juridical person, exercise wide latitude in decision making, and receive only general supervision or direction from higher level executives, the board of directors, or stockholders of the juridical person. Natural persons employed by a juridical person who primarily directs the management of that juridical person, establish goals and policies for that juridical person or for one of its major components or functions, and have wide decision-making powers with little senior supervision.</i></p>		



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>b) <u>Managers</u></p> <p><i>Natural persons employed by a juridical person who direct the juridical person, or department or subdivision of the juridical person, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing, or other personnel actions and exercise discretionary authority over day-to-day operations at a senior level. Natural persons employed by a juridical person who direct that juridical person or one of its departments or subdivisions; supervise and control the work of other supervisory, professional or managerial employees; have discretionary control of the juridical person's daily affairs and can make employment decisions.</i></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>c) <u>Specialists</u></p> <p><i>Persons in the employ of a juridical person who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the juridical person's product, service, research equipment, techniques, or management. Natural persons employed by a juridical person who possess specialized knowledge at an advanced level of expertise and proprietary knowledge of the juridical person's product, service, research equipment, techniques or management.</i></p> <p><i>Labour market tests or other procedures of similar effect are not required for qualifying intra-corporate transferees.</i></p> <p><b>None, other than:</b></p> <p><b>i) work permits are required;</b></p> <p><b>ii) in the case of executives and managers, entry and stay is for an initial period equivalent to the period of the transfer, with the</b></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>possibility of extensions provided the temporary residency status is maintained and demonstrated; and</p> <p>iii) in the case of specialists, entry and stay is for an initial period equivalent to the period of the transfer, with the possibility of extensions. Entry and stay, including extensions, may not exceed five years.</p> <p>3. <u>Professionals</u></p> <p><del>Natural persons seeking to engage, as part of a services contract obtained by a juridical person of another Member (other than agencies as defined by CPC 872) in the activity at a professional level in a profession set out in Chart A below, provided that the person possesses the necessary academic credentials and professional qualifications, which have been duly recognized, where appropriate, by the professional association in Canada.</del></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>None, other than:</p> <p>—Temporary entry and stay shall be for a period of up to 90 days or the time necessary to complete the services contract, whichever is less. Such persons may not engage in secondary employment while in Canada.</p> <p><u>Professionals (b)</u></p> <p>Natural persons seeking to engage, as part of a services contract granted by a juridical person engaged in substantive business in Canada and obtained by a juridical person of another Member, (other than agencies as defined by CPC 872) which has no commercial presence in Canada in the activity at a professional level in a profession set out in Chart B below, provided that the person possesses the necessary academic credentials and professional qualifications, which have been duly recognized, where appropriate, by the professional association in Canada.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>None, other than:</p> <p>Temporary entry shall be granted for a single period of the lesser of ninety (90) days or the period necessary to complete the contract. Such entry shall be granted once during a twelve (12) month period. Such persons may be permitted multiple entries within the period of authorized entry. They may not engage in secondary employment while in Canada. <i>There will be a limit of ten (10) entrants per project in the case of senior computer specialists.</i></p> <p><b>Natural persons who seek to engage, as part of a services contract granted by a juridical person or a services consumer in Canada and obtained by a juridical person or a service supplier of another Member (other than agencies as defined by CPC 872), in an activity at a professional level in an occupation listed in the chart below, provided</b></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>that the person possesses the necessary educational requirements and alternative credentials as listed below for that profession, which have been duly recognized, where appropriate, by the relevant professional licensing body in Canada.</b></p> <p><i>Labour market tests are not required for qualifying professionals.</i></p> <p><b>None, other than:</b></p> <p><b>i) work permits are required;</b></p> <p><b>ii) entry and stay is for an initial period of one year or the time necessary to complete the contract, whichever is less, and extensions are possible; and</b></p> <p><i>(iii) there will be a limit of ten (10) entrants per project in the case of senior computer specialists.</i></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p data-bbox="504 345 850 467"><b><u>4. Spouses and common-law partners of qualifying intra-corporate transferees or professionals</u></b></p> <p data-bbox="504 500 919 654"><b>Labour market tests are not required for spouses and common-law partners of qualifying intra-corporate transferees or professionals.</b></p> <p data-bbox="504 686 714 719"><b>None, other than:</b></p> <p data-bbox="504 751 913 784"><b>i) work permits are required; and</b></p> <p data-bbox="504 816 919 971"><b>ii) entry and stay is for a period equivalent to that of the qualifying intra-corporate transferee or professional who is issued a work permit for at least six months.</b></p>		

**Chart A**

<b>Occupation</b>	<b>Minimum educational requirements/ alternative credentials</b>	<b>Other requirements</b>
<u>Engineers</u>	Baccalaureate degree.*	Provincial licence.**
<u>Agrologists</u>	Baccalaureate degree in agriculture or related science plus four years of related experience.	Licensing is required in New Brunswick, Alberta and Québec. Temporary licensing is required in British Columbia.
<u>Architects</u>	Baccalaureate degree in architecture.	Provincial license and certificate required to practice.
<u>Forestry Professionals</u>	Baccalaureate degree in forestry management or forestry engineering, or a provincial license.	Licensing as a forester or forestry engineer is required in Alberta, British Columbia and Québec.
<u>Geomatics Professionals</u>	Baccalaureate degree in surveying, geography or environmental sciences plus three years related experience.	
<u>Land Surveyors</u>	Baccalaureate degree.	Provincial license.

\* — The term "Baccalaureate degree" means a degree from an accredited academic institution in Canada or equivalent.

\*\* — The term "Provincial licence" means any document issued by a provincial government, or under its authority, which permits a person to engage in a regulated activity or profession.



Chart B

Occupation	Minimum educational requirements/ alternative credentials	Other requirements
<u>Foreign Legal Consultants</u>	Baccalaureate degree in law.	Provincial licence.
<u>Urban Planners</u>	Baccalaureate degree in urban planning.	Provincial licence.
<u>Senior Computer Specialists</u>	Graduate degree <sup>*</sup> in computer sciences, or related discipline; and ten (10) years of experience in computer science.	

<sup>\*</sup> ——— The term "Graduate degree" means at least a Masters degree from an accredited academic institution in Canada or equivalent.

————— Academic equivalencies will be determined by the relevant equivalencies services in Canada.

Occupation	Minimum educational requirements/ alternative credentials	Other requirements
<u>Engineers</u>	Baccalaureate degree.*	Provincial license.**
<u>Agrologists</u>	Baccalaureate degree in agriculture or related science plus four years of related experience.	Licensing is required in New Brunswick, Alberta and Québec. Temporary licensing is required in British Columbia.
<u>Architects</u>	Baccalaureate degree in architecture.	Provincial license and certificate required to practice.
<u>Forestry Professionals</u>	Baccalaureate degree in forestry management or forestry engineering, or a provincial license.	Licensing as a forester or forestry engineer is required in Alberta, British Columbia and Québec.
<u>Geomatics Professionals</u>	Baccalaureate degree in surveying, geography or environmental sciences plus three years related experience.	
<u>Land Surveyors</u>	Baccalaureate degree.	Provincial license.
<u>Foreign Legal Consultants</u>	Baccalaureate degree in law.	Provincial license.
<u>Urban Planners</u>	Baccalaureate degree in urban planning.	Provincial license.
<u>Senior Computer Specialists</u>	Graduate degree*** in computer sciences, or related discipline; and ten (10) years of experience in computer science.	

\* The term "Baccalaureate degree" means a degree from an accredited academic institution in Canada or equivalent.

\*\* The term "Provincial license" means any document issued by a provincial government, or under its authority, which permits a person to engage in a regulated activity or profession.

\*\*\* The term "Graduate degree" means at least a Masters degree from an accredited academic institution in Canada or equivalent. Academic equivalencies will be determined by the relevant equivalencies services in Canada.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<u>Other conditions</u>		<p>- Measures related to the supply of services required to be offered to the public generally in the following subsectors may result in differential treatment in terms of</p> <p>benefits:</p> <p>income security or insurance social security or insurance social welfare</p> <p>or price:</p> <p>public education training health child care.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A*. Professional Services</b>			
a*) Foreign Legal Consultants (advisory services on foreign and public international law only) (CPC 861*)	<p>1) None.</p> <p>2) None.</p> <p>3) None, other than:</p> <p>Commercial presence must take the form of a sole proprietorship or partnership.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Lawyers</u> (Prince Edward Island, Alberta, Ontario, <del>and</del> Newfoundland <del>and Labrador</del>): Requirement to be permanent resident for accreditation. (<del>Québec</del>): <del>Citizenship requirement.</del></p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p><u>Foreign Legal Consultants</u></p> <p>The right to practice without meeting normal accreditation requirements is granted temporarily in the Provinces of <b>Prince Edward Island</b>, British Columbia, Saskatchewan and Ontario on the following basis:</p> <p>1. In British Columbia <del>and Saskatchewan</del> the FLC: <b>(1)</b> must be a "member in good standing" of the legal profession in his/her home country; <b>(2) must be of good character; and repute; and physically fit. (3) carries a fidelity bond or other security in an amount of at least \$1,000,000 Canadian; and (4) must complete any mandatory continuing legal education programme.</b></p>

\* Asterisks designate "part of".

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
			<p>2. In Saskatchewan, the FLC: <i>(1) must be a "member in good standing" of the legal profession in his/her home country; (2) must have practised the law of his/her country for at least three complete years; (3) must be of good character, repute and physically fit; (4) carries a fidelity bond or other security in an amount of at least \$1,000,000 Canadian; (5) undertakes not to accept, hold, transfer and or in any other manner deal with trust funds; and (6) must complete any mandatory continuing legal education programme. and in Ontario for at least the five preceding years.</i></p> <p><del>3. In British Columbia and Saskatchewan the person must be of good character, repute and physically fit. In Ontario the person must be of good character.</del></p>

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
			<p><del>4. In British Columbia and Saskatchewan the FLC carries a fidelity bond or other security in an amount of at least \$1,000,000 Canadian.</del></p> <p><del>5. The FLC in Saskatchewan undertakes not to accept, hold, transfer and or in any other manner deal with trust funds.</del></p> <p><del>6. In British Columbia and Saskatchewan the FLC must complete any mandatory continuing legal education programme.</del></p> <p><b>7 3. In Ontario the FLC: (1) must have practiced in his or her home jurisdiction for three of the past five years; (2) must be of good character; and (3) must reside in Ontario or undertake to reside in Ontario as soon as practicable.</b></p>

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
			<p><b>4. In Prince Edward Island the FLC: (1) must be a member of the legal profession of his/her home country; and (2) must have practised the law of his/her country for at least three complete years or undertake in writing to work only under the direct supervision of a FLC from that country who has satisfied the three-year practice requirement.</b></p>

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
b) Accounting, auditing and book-keeping services (CPC 862)	1) None, other than:  <u>Auditing</u> (Saskatchewan, Newfoundland <b>and Labrador</b> , Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence. (Manitoba, <del>Québec</del> ): Citizenship requirement for accreditation. (Alberta, Ontario): Permanent residence required for accreditation.  2) None, other than:  <u>Auditing</u> (Saskatchewan, Newfoundland <b>and Labrador</b> , Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence. (Manitoba, <del>Québec</del> ): Citizenship requirement for accreditation. (Alberta, Ontario): Permanent residence required for accreditation.	1) None, other than:  <u>Auditing</u> (Alberta, Newfoundland <b>and Labrador</b> , Nova Scotia, <del>Prince Edward Island</del> , Manitoba, <b>and</b> Saskatchewan): Residency requirement for accreditation.  <u>Licensed Public Accountants</u> (Manitoba): Residency requirement for accreditation.  2) None.	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) None, other than:</p> <p>Commercial presence must take the form of a sole proprietorship or partnership.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Auditing</u> (Saskatchewan, Newfoundland <b>and Labrador</b>, Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence. (Manitoba, <del>Québec</del>): Citizenship requirement for accreditation. (Alberta, Ontario): Permanent residence required for accreditation.</p>	<p>3) None, other than:</p> <p><u>Auditing</u> (Saskatchewan, British Columbia, Ontario, Nova Scotia, Québec, Prince Edward Island, Newfoundland <b>and Labrador</b>, <del>and</del> Alberta): Office must be under the management of a resident.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Auditing</u> (Alberta, Newfoundland <b>and Labrador</b>, <del>Nova Scotia, Prince Edward Island, Manitoba and</del> Saskatchewan): Residency requirement for accreditation.</p> <p><u>Licensed Public Accountants</u> (Manitoba): Residency requirement for accreditation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
c) Taxation Services (excluding legal services) (CPC 863*)	1) None.  2) None.  3) None.  4) Unbound except as indicated in the horizontal section.	1) None.  2) None.  3) None.  4) Unbound except as indicated in the horizontal section.	
d) Architectural services (CPC 8671)  Advisory and pre-design architectural services (CPC 86711)	1) <del>None, other than: None.</del>  <del>Architects (Québec): Citizenship requirement for accreditation.</del>          2) None.	1) None, other than:  <u>Architects</u> (Nova Scotia, <del>New Brunswick</del> <i>and</i> Newfoundland <i>and Labrador</i> ): Residency requirement for accreditation.  <u>Landscape architects</u> (Newfoundland <i>and Labrador</i> ): Residency requirement for accreditation.    2) None.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Architectural design services (CPC 86712)</p> <p>Contract administration services (CPC 86713)</p> <p>Combined architectural design and contract administration services (CPC 86714)</p> <p>Other architectural services (CPC 86719)</p>	<p>3) None, other than:</p> <p><u>Architects</u>: Commercial presence must take the form of a sole proprietorship or partnership.</p> <p>4) <b>Unbound except as indicated in the horizontal section.</b> <del>and:</del></p> <p><del><u>Architects</u> (Québec): Citizenship requirement for accreditation.</del></p>	<p>3) None, other than:</p> <p><u>Architects</u> (Prince Edward Island): Non-resident firms are required to maintain a higher percentage of practitioners in a partnership.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Architects</u> (Nova Scotia, <del>New Brunswick</del> <i>and</i> Newfoundland <i>and Labrador</i>): Residency requirement for accreditation.</p> <p><u>Landscape architects</u> (Newfoundland <i>and Labrador</i>): Residency requirement for accreditation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>e) Engineering services (CPC 8672)</p> <p>Advisory and consultative engineering services (CPC 86721)</p> <p>Engineering design services for foundations and building structures (CPC 86722)</p> <p>Engineering design services for mechanical and electrical installations for buildings (CPC 86723)</p> <p>Engineering design services for civil engineering construction (CPC 86724)</p>	<p>1) None, other than:</p> <p><u>Consulting Engineers</u> (Manitoba): Requirement for a commercial presence for accreditation.</p> <p><u>Engineers</u> (British Columbia, Newfoundland <b>and Labrador</b>, Alberta, Ontario, New Brunswick, <del>and Nova Scotia</del>): Must be permanent resident for accreditation. <del>(Québec): Citizenship requirement for accreditation.</del></p> <p>2) None, other than:</p> <p><u>Consulting Engineers</u> (Manitoba): Requirement for a commercial presence for accreditation.</p> <p><u>Engineers</u> (British Columbia, Newfoundland <b>and Labrador</b>, Alberta, Ontario, New Brunswick, <del>and Nova Scotia</del>): Must be permanent resident for accreditation. <del>(Québec): Citizenship requirement for accreditation.</del></p>	<p>1) None, other than:</p> <p><u>Engineers</u> (Saskatchewan): Residency requirement for accreditation.</p> <p>2) None.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Engineering design for industrial processes and production (CPC 86725)	3) None. 4) Unbound except as indicated in the horizontal section, and:	3) None. 4) Unbound except as indicated in the horizontal section, and:	
Engineering design services n.e.c. (CPC 86726)	<u>Engineers</u> (British Columbia, Newfoundland <i>and Labrador</i> , Alberta, Ontario, New Brunswick, <del>and Nova Scotia</del> ): Must be permanent resident for accreditation.	<u>Engineers</u> (Saskatchewan): Residency requirement for accreditation.	
Other engineering services during the construction and installation phase (CPC 86727)	<del>(Québec): Citizenship requirement for accreditation.</del>		
Other engineering services (CPC 86729)			
f) Integrated engineering services (CPC 8673)	1) None, other than: <u>Consulting Engineers</u> (Manitoba): Requirement for a commercial presence for accreditation.		
Integrated engineering services for transportation infrastructure turnkey projects (CPC 86731)	<u>Engineers</u> (British Columbia, Newfoundland <i>and Labrador</i> , Alberta, Ontario, New Brunswick, <del>and Nova Scotia</del> ): Must be permanent resident for accreditation. <del>(Québec): Citizenship requirement for accreditation.</del>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Integrated engineering and project management services for water supply and sanitation works turnkey projects (CPC 86732)</p> <p>Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)</p> <p>Integrated engineering services for other turnkey projects (CPC 86739)</p>	<p>2) None, other than:</p> <p><u>Consulting Engineers</u> (Manitoba): Requirement for a commercial presence for accreditation.</p> <p><u>Engineers</u> (British Columbia, Newfoundland <i>and Labrador</i>, Alberta, Ontario, New Brunswick, <del>and Nova Scotia</del>): Must be permanent resident for accreditation. <del>(Québec): Citizenship requirement for accreditation.</del></p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Engineers</u> (British Columbia, Newfoundland <i>and Labrador</i>, Alberta, Ontario, New Brunswick, <del>and Nova Scotia</del>): Must be permanent resident for accreditation. <del>(Québec): Citizenship requirement for accreditation.</del></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
g) Urban planning and landscape architectural services (CPC 8674)	1) <del>None, other than:</del> <b>None.</b> <del>Community/Urban Planning (Québec): Citizenship requirement for use of title.</del> 2) None. 3) None. 4) <b>Unbound except as indicated in the horizontal section.</b> <del>and:</del> <del>Community/Urban Planning (Québec): Citizenship requirement for use of title.</del>	1) None, other than: <del>Community/Urban Planning (Newfoundland and Labrador, and Saskatchewan): Residency requirement.</del> 2) None. 3) None. 4) Unbound except as indicated in the horizontal section, and: <del>Community/Urban Planning (Newfoundland and Labrador, and Saskatchewan): Residency requirement.</del>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B*. <u>Computer and Related Services</u>			
<p>a) Consultancy services related to the installation of computer hardware (CPC 841)</p> <p>b*) Software implementation services, including systems and software consulting services, systems analysis, design, programming and maintenance services, excluding those listed under Financial Services 7B1 (CPC 842*)</p> <p>c*) Data processing services, including processing, tabulation and facilities management services, excluding Communications Services 2Cn and Financial Services 7B1 (CPC 843*)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
d*) Data base services, excluding those listed under Financial Services 7B1 (CPC 844*)  e) Maintenance and repair services of office machinery and equipment including computers (CPC 845)  Other computer services (CPC 849)			
C*. <u>Research and Development</u>			
b*) Research and experimental development services on social sciences and humanities, including law, economics, except linguistics and language (CPC 852*)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
D. <u>Real Estate Services</u>			
<p>a) Real estate services involving own or leased property (CPC 821)</p> <p>b) Real estate services on a fee or contract basis (CPC 822)</p>	<p>1) None, other than: <u>Real Estate Services</u> (Ontario, Nova Scotia, Newfoundland <i>and Labrador</i>, Prince Edward Island, <del>and</del> Saskatchewan): Services must be supplied through a commercial presence.</p> <p><u>Real Estate Agents</u> (Alberta, Newfoundland <i>and Labrador</i>): Services must be supplied through a commercial presence.</p> <p><del><u>Chartered Appraisers</u> (Québec): Citizenship requirement for use of title.</del></p> <p>2) None.</p> <p>3) None.</p>	<p>1) None, other than: <u>Real Estate Agents</u> (Alberta, Québec, Yukon, Manitoba, Nova Scotia, Newfoundland <i>and Labrador</i>, British Columbia, <del>and</del> Prince Edward Island): Residency requirement.</p> <p>2) None.</p> <p>3) None.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Real Estate Services</u> (Ontario, Nova Scotia, Newfoundland <i>and Labrador</i>, Prince Edward Island, <del>and</del> Saskatchewan): Services must be supplied through a commercial presence.</p> <p><u>Real Estate Agents</u> (Alberta, Newfoundland <i>and Labrador</i>): Services must be supplied through a commercial presence.</p> <p><del><u>Chartered Appraisers</u> (Québec):</del>  <del>Citizenship requirement for use of title.</del></p>	<p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Real Estate Agents</u> (Alberta, Québec, Yukon, Manitoba, Nova Scotia, Newfoundland <i>and Labrador</i>, British Columbia, <del>and</del> Prince Edward Island): Residency requirement.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
E*. <u>Rental/Leasing Services without Operators</u>			
<p>a),b),c),d) Leasing or rental services concerning machinery and equipment without operator, including computers (CPC 831)</p> <p>e*) Leasing or rental services concerning personal and household goods (excluding in 83201, the rental of pre-recorded records, sound cassettes, CD's and excluding 83202, rental services concerning video tapes) (CPC 832*)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
F*. <u>Other Business Services</u>			
b) Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
c) Management consulting services (CPC 865)  General management consulting services (CPC 86501)  Financial management consulting services (CPC 86502)	1) None, other than:  <u>Agrologists (Newfoundland and Labrador):</u> Permanent residency requirement for accreditation. <del>(Québec): Citizenship requirement for accreditation.</del>  <del>Professional Administrators and Certified Management Consultants (Québec – Québec Professional Corporation of Administrators):</del> Citizenship requirement for use of title.	1) None.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Marketing management consulting services (CPC 86503)	<p><del>Industrial Relations Counsellors (Québec): Citizenship requirement for use of title.</del></p> <p>2) None, other than:</p>	<p>2) None.</p>	
Human resources management consulting services (CPC 86504)	<p><del>Agrologists (Newfoundland and Labrador): Permanent residency requirement for accreditation. (Québec): Citizenship requirement for accreditation.</del></p>		
Production management consulting services (CPC 86505)	<p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p>	<p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
Public relations services (CPC 86506)	<p><del>Agrologists (Newfoundland and Labrador): Permanent residency requirement for accreditation. (Québec): Citizenship requirement for accreditation.</del></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Other management consulting services, including agronomy, agronomy, farm management and related consulting services (CPC 86509)	<del>Professional Administrators and Certified Management Consultants (Québec – Québec Professional Corporation of Administrators):</del> Citizenship requirement for use of title.  <del>Industrial Relations Counsellors (Québec):</del> Citizenship requirement for use of title.		
d) Services related to management consulting (CPC 866)	1) None. 2) None. 3) None. 4) Unbound except as indicated in horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in horizontal section.	
e) Technical testing and analysis services including quality control and inspection (CPC 8676)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
f*) Rental of agricultural equipment with operator (CPC 8811*)  Services incidental to forestry and logging, including forest management (CPC 8814)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
h) Services incidental to mining, including drilling and field services and rental of equipment with operator (CPC 883)  Site preparation for mining (CPC 5115)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i*) Toll refining services - oil (CPC 8845*)	1) None. 2) None, other than:	1) None. 2) None.	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Toll refining services - basic metals (CPC 8851)	<p><u>Toll Refining of Basic Metals</u> (Ontario): Must be treated or refined in Canada.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
k) Placement and supply services of personnel (CPC 872)	<p>1) None, other than: <u>Placement and Supply Services of Personnel</u> (Ontario): Services must be supplied through a commercial presence.</p> <p>2) None, other than: Services must be supplied through a commercial presence.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
1) Investigation and security services (CPC 873)	<p>1) None, other than: <u>Business and Personal Information Investigators</u> (Ontario): Services must be supplied through a commercial presence.</p> <p>2) None, other than: Services must be supplied through a commercial presence.</p> <p>3) <del>None, other than:</del> <b>None.</b> <del><u>Business and Personnel Information Investigations</u> (Ontario): Foreign ownership is restricted to 25 per cent in total and 10 per cent by any individual holding shares.</del></p> <p>4) Unbound except as indicated in the horizontal section, and: <u>Security and investigation services</u> (Québec): Citizenship requirement for private investigators.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None, other than: <u>Security and Investigation Services</u> (Newfoundland <i>and Labrador</i>): Majority of the Board of Directors and the manager of business engaged in this activity must be Canadian citizens or residents.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>m) Related scientific and technical consulting services (CPC 8675)</p> <p>Geological, geophysical and other scientific prospecting services, including those related to mining (CPC 86751)</p> <p>Subsurface surveying services (CPC 86752)</p> <p>Surface surveying services (CPC 86753)</p> <p>Map making services (CPC 86754)</p>	<p>1) None, other than:</p> <p><u>Free Miner</u> (British Columbia): Applicant must ordinarily be a Canadian citizen and a permanent resident of Canada, a Canadian corporation or a partnership of the foregoing.</p> <p><u>Land Surveyors</u> (Saskatchewan): Requirement for a commercial presence for accreditation. (Manitoba, <del>Nova Scotia</del>, <del>and Québec</del>): Citizenship requirement for accreditation. (Newfoundland <i>and Labrador</i>): Permanent residency requirement for accreditation.</p> <p><u>Subsurface Surveying Services</u> (<del>Québec</del>): <del>Citizenship requirement for accreditation.</del></p> <p><u>Professional Technologist</u> (<del>Québec</del>): <del>Citizenship requirement for accreditation.</del></p>	<p>1) None, other than:</p> <p><u>Mineral and Petroleum Exploration and Development</u>: Federal and sub-national tax measures that result in a difference of treatment for expenditures incurred in connection with services performed in Canada related to the exploration and development of a mineral resource, petroleum or natural gas.</p> <p><u>Applied Science Technologist/Technician</u> (British Columbia): Residency requirement for accreditation.</p> <p><u>Cadastral surveying</u> (Ontario): Residency requirement for accreditation.</p> <p><u>Geoscientists</u> (Newfoundland <i>and Labrador</i>): Residency requirement for accreditation.</p> <p><u>Land Surveyors</u> (Ontario, British Columbia): Residency requirement for accreditation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><del>Chemists (Québec): Citizenship requirement for accreditation.</del></p> <p>2) None, other than:</p> <p><u>Land Surveyors</u> (Saskatchewan): Requirement for a commercial presence for accreditation. (Ontario): Training must be completed in Ontario for accreditation. (Manitoba, Nova Scotia, Newfoundland <del>and Labrador</del> <del>and</del> Québec): Citizenship requirement for accreditation.</p> <p><del>Subsurface Surveying Services (Québec): Citizenship requirement for accreditation.</del></p>	<p>(Ontario): Training must be completed in that province for accreditation.</p> <p>2) None, other than:</p> <p><u>Mineral and Petroleum Exploration and Development</u>: Federal and sub-national tax measures that result in a difference of treatment for expenditures incurred in connection with services performed in Canada related to the exploration and development of a mineral resource, petroleum or natural gas.</p> <p><u>Land Surveyors</u> (Ontario, British Columbia): Residency requirement for accreditation. (Ontario): Training must be completed in that province for accreditation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) None, other than:</p> <p><u>Land Surveyors</u>: Commercial presence must take the form of a sole proprietorship or partnership except in Alberta where it may take the form of a surveyor's corporation.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Free Miner</u> (British Columbia): Applicant must be a permanent resident.</p>	<p>3) None, other than:</p> <p><u>Cadastral Surveying</u> (Ontario): <del>70 per cent or more of shares must be owned by Canadians.</del> <b>50 per cent of the board of directors of a cadastral surveying firm must be members of the Association of Ontario Land Surveyors.</b></p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Applied Science Technologist/ Technician</u> (British Columbia): Residency requirement for accreditation.</p> <p><u>Cadastral surveying</u> (Ontario): Residency requirement for accreditation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><u>Land Surveyors</u> (Manitoba, Nova Scotia, <del>and Québec</del>): Citizenship requirement for accreditation. (Newfoundland <i>and Labrador</i>): Permanent residency requirement for accreditation.</p> <p><del><u>Subsurface surveying services</u></del> (Québec): <del>Citizenship requirement for accreditation.</del></p> <p><del><u>Professional Technologist</u></del> (Québec): <del>Citizenship requirement for use of title.</del></p> <p><del><u>Chemists</u></del> (Québec): <del>Citizenship requirement for accreditation.</del></p>	<p><u>Geoscientists</u> (Newfoundland <i>and Labrador</i>): Residency requirement for accreditation.</p> <p><u>Land Surveyors</u> (Ontario, British Columbia): Residency requirement for accreditation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
n) Repair services of personal and household goods (CPC 633)  Repair services incidental to metal products, machinery and equipment including computers and communications equipment on a fee or contract basis (CPC 8861 to 8866)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
o) Building-cleaning services (CPC 874)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
q) Packaging services (CPC 876)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p><i>s t)</i> Other business services, including: (CPC 879)</p> <p>Credit reporting services (CPC 87901)</p> <p>Collection agency services (CPC 87902)</p> <p>Telephone answering services (CPC 87903)</p> <p>Duplicating services (CPC 87904)</p> <p>Translation and interpretation services (CPC 87905)</p> <p>Mailing list compilation and mailing services (CPC 87906)</p> <p>Specialty design services (CPC 87907)</p>	<p>1) None, other than:</p> <p><u>Credit Reporting</u> (Saskatchewan): Services must be supplied through a commercial presence.</p> <p><u>Credit Reporting and Collection Agencies</u> (Newfoundland <del>and</del> <b>Labrador</b>, Prince Edward Island, <del>and</del> Nova Scotia): Services must be supplied through a commercial presence.</p> <p><u>Consumer Reporting Agencies</u> (Nova Scotia, <del>and</del> Newfoundland <del>and</del> <b>Labrador</b>): For juridical persons, requirement for a commercial presence. (Nova Scotia): For natural persons requirement for permanent residency.</p> <p><u>Collection Agency Services</u> (Alberta): Trust funds must remain in Alberta. Must maintain address for service in Alberta.</p> <p><u>Certified Translators and Interpreters</u> (Québec): <del>Citizenship requirement for use of title.</del></p>	<p>1) None, other than:</p> <p><u>Patent and Trade Mark Agents</u> (Federal): Residency requirement.</p> <p><u>Collection Agencies (Natural persons)</u> (Ontario, Saskatchewan): Residency requirement.</p> <p><del><u>Certified Translators</u> (Québec): Citizenship requirement for use of title.</del></p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Other business services n.e.c. including patent agents (CPC 87909)</p>	<p>2) <del>None, other than:</del> <b>None.</b></p> <p><del><u>Certified Translators and Interpreters (Québec):</u> Citizenship requirement for use of title.</del></p> <p>3) None, other than:</p> <p><u>Collection Agencies (Ontario):</u> Foreign ownership restricted to 25 per cent in total and 10 per cent by any individual. <b>Collection agencies must be incorporated under an Act of Ontario, an Act of Canada or an Act of another Province or Territory of Canada.</b></p> <p><u>Consumer Reporting Agencies (Nova Scotia):</u> Requirement to incorporate.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><del><u>Certified Translators and Interpreters (Québec):</u> Citizenship requirement for use of title.</del></p> <p><u>Consumer Agent Services (Nova Scotia):</u> For natural persons, requirement for permanent residency.</p>	<p>2) None, other than:</p> <p><u>Patent and Trade Mark Agents (Federal):</u> Residency requirement.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Collection Agencies (Ontario, Saskatchewan):</u> Residency requirement.</p> <p><u>Patent and Trade Mark Agents (Federal):</u> Residency requirement.</p>	

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

<b>Sector or sub-sector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
2. COMMUNICATION SERVICES			
B*. <u>Courier services</u>  Commercial courier services, including by public transport or self-owned transport (CPC 75121*)	1) None.  2) None.  3) None, other than:  <u>Courier Services (Nova Scotia and Manitoba):</u> Economic needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service, and the fitness, willingness and ability of the applicant to provide proper service.)  4) Unbound except as indicated in the horizontal section.	1) None.  2) None.  3) None.    4) Unbound except as indicated in the horizontal section.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
C. <u>Telecommunications Services</u> *, **			
a) Voice telephone services b) Packet-switched data transmission services c) Circuit-switched data transmission services d) Telex services e) Telegraph services f) Facsimile services g) Private leased circuit services o) Other - Mobile services  *Excluding services regulated under the <u>Broadcasting Act</u> and measures affecting such services.	1) <del>None, other than:</del> <b>None.</b>  <del>Routing of basic telecommunications services between points within Canada, and between Canada and points outside of Canada, is regulated to promote the use of Canadian transmission facilities, except that routing of:</del>  <del>—mobile satellite services will be unrestricted as of January 1, 1998 between points in Canada, and between Canada and points in the United States;</del> <del>—all mobile satellite services will be unrestricted as of October 1, 1998;</del> <del>—all international services will be unrestricted as of December 31, 1999, except for fixed satellite services between Canada and points in the United States;</del> <del>—satellite services will be unrestricted as of March 1, 2000.</del>	1) None.	Canada undertakes the obligations contained in the reference paper attached hereto.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>**Excluding telecommunications services supplied for the transmission of services regulated under the <u>Broadcasting Act</u> where such services are intended for direct reception by the public.</p>	<p>2) None.</p> <p>3) None, other than:</p> <p>Foreign investment in facilities-based telecommunications service suppliers is permitted up to a cumulative total of 46.7% of voting shares, based on 20% direct investment and 33-1/3% indirect investment. Such suppliers must be controlled in fact by Canadians.</p> <p>Except that:</p> <ul style="list-style-type: none"> <li>- foreign investment <del>will be</del> <i>is</i> allowed up to 100% <del>as of October 1, 1998</del> for operations conducted under an international submarine cable license;</li> <li>- mobile satellite systems owned and controlled up to a level of 100% by a foreign service provider may be used by a Canadian service provider to provide services in Canada;</li> <li>- fixed satellites owned and controlled up to a level of 100% by foreign service providers may be used to</li> </ul>	<p>2) None.</p> <p>3) None, other than:</p> <p>At least 80 percent of the members of the board of directors of facilities-based telecommunications service suppliers must be Canadian.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>provide services between points in Canada and all points outside of Canada. <i>—except in the United States, as of December 31, 1999;</i>  <i>—fixed satellites owned and controlled up to a level of 100% by foreign service providers may be used to provide services between points in Canada and between Canada and points in the United States, as of March 1, 2000.</i></p> <p>Facilities-based telecommunications service suppliers that exceeded the permissible cumulative foreign investment level cited above on July 22, 1987 and continue to exceed this level may be subject to restrictions.</p> <p>Up to 100% foreign investment is allowed in service providers of basic telecommunications services supplied on a resale basis.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><i>On October 1, 1998, Teleglobe Canada will no longer be authorized to be the sole Canada overseas facilities-based telecommunications service supplier.</i></p> <p><i>For Teleglobe Canada, a "non-resident" carrier or "associate" as defined in the Teleglobe Canada Reorganization Act may, on October 1, 1998, hold voting shares up to the permissible cumulative foreign investment level of 46.7% as cited above.</i></p> <p><i>On October 1, 1998, the right to obtain a licence to land a submarine cable will no longer be limited.</i></p> <p>Nova Scotia: no person may vote more than 1,000 shares of Maritime Telegraph and Telephone Ltd.</p> <p>Manitoba: no person or members of any one group of associated persons may beneficially own, other than by</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>way of security, more than 10% of the total number of voting shares of Manitoba Telecom Services Inc. or of an affiliate.</p> <p><i>On March 1, 2000, Telesat Canada will no longer be authorized to be the sole operator in Canada of fixed satellite space segment facilities used to provide national and Canada-U.S. fixed satellite services.</i></p> <p><i>Until March 1, 2000, licences to operate earth stations for the provision of Canada-U.S. fixed satellite services may be limited.</i></p> <p>The use of pay telephones to provide services on a resale basis and to provide local services is not permitted.</p> <p>Competition in the provision of interexchange voice telephone service in the serving areas of Northwestel Inc., Ontario Northland Transportation Commission, and Prince Rupert City Telephones, may be limited.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Competition in the provision of local wireline telephone services in the serving areas of Northwestel Inc., Ontario Northland Transportation Commission, Prince Rupert City Telephones, Telus Communications (Edmonton) Inc. and the other independent telephone companies listed in CRTC Telecom Public Notice 95-15, may be limited.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>C*. <u>Telecommunications services</u>, of which:</p> <p>Enhanced or value-added services, for the supply of which the underlying telecommunications transport facilities are leased from providers of public telecommunications transport networks; these include:</p> <p>h) Electronic mail (CPC 7523*)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
i) Voice mail (CPC 7523*)			
j) On-line information and database retrieval (CPC 7523*)			
k) Electronic data interchange (EDI) (CPC 7523*)			
l) Enhanced/value-added facsimile services, including store and forward, store and retrieve (CPC 7523*)			
m) Code and protocol conversion (CPC n.a.)			
n) On-line information and/or data processing (including transaction processing) (CPC 843*)			

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
3. CONSTRUCTION SERVICES			
<p>A. <u>General construction work for buildings</u></p> <p>Construction work for buildings, including for multi-dwelling buildings, warehouses and commercial buildings (CPC 512)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None, other than: <u>Construction Contractor</u> (Ontario): A non-resident who will be consuming or using tangible personal property in Ontario is required to deposit with the Treasurer 4 per cent of the amount to be paid under the contract or post a guarantee bond for the same. <del>(Newfoundland): A deposit of 6 per cent of the contract amount or a bond equivalent is required from non-resident contractors.</del></p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>B*. <u>General construction work for civil engineering</u></p> <p>Construction work for civil engineering, including for highways, airports, harbours, dams, bridges, construction for mining and manufacturing, rail, power and communications facilities, pipelines and stadia and other recreational facilities (CPC 513*)</p>	<p>1) None, other than: <u>Cabotage</u> (See Transportation Section).</p> <p>2) None.</p> <p>3) <del>None, other than:</del> <b>None.</b></p> <p><del>Construction (Ontario): An applicant and holder of a water power site development permit must be incorporated in Ontario.</del></p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) <b>Unbound except as indicated in the horizontal section.</b> <del>and:</del></p> <p><del>Construction (Ontario): An applicant and holder of a water power site development permit must be a resident of Ontario.</del></p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>C. <u>Installation and assembly work</u></p> <p>Assembly and erection of prefabricated constructions (CPC 514)</p> <p>Installation work (CPC 516)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
<p>D. <u>Building completion and finishing work</u></p> <p>Building completion and finishing work (CPC 517)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>E*. <u>Other</u></p> <p>Pre-erection work at construction sites, including excavation, earthmoving and site work except 5115, site preparation for mining (CPC 511*)</p> <p>Special trade construction work (CPC 515)</p> <p>Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p>	<p>1) None, other than:</p> <p><u>Cabotage</u> (See Transportation Section).</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
4. DISTRIBUTION SERVICES			
<p>A*. <u>Commission agents' services</u></p> <p>Commission agents' services (excluding 62112, sales on a fee or contract basis of food products, beverages and tobacco and sales on a fee or contract basis of pharmaceutical and medical goods in 62117) (CPC 621*)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>B*. <u>Wholesale trade services</u></p> <p>Wholesale trade services (excepting agriculture and live animals in 6221; fisheries products in 62224; alcoholic beverages in 62226; musical scores, audio and video recordings in 62244; and books, magazines, newspapers, journals, periodicals and other printed matter in 62262; and 62251 of pharmaceutical and medical goods, and 62252, surgical and orthopaedic instruments and devices) (CPC 622*)</p>	<p>1) None, other than:</p> <p><u>Sale of Amusement Machines</u> (Québec): Services must be supplied through a commercial presence.</p> <p><del><u>Marketing of Fish Products</u> (Nova Scotia): Nova Scotia residents require ministerial approval to enter into agreements with non-residents.</del></p> <p><u>Sale of Motor Vehicles</u> (Saskatchewan): Services must be supplied through a commercial presence.</p> <p><u>Automobile Dealers and Salvage Dealers</u> (Newfoundland <i>and Labrador</i>): Services must be supplied through a commercial presence.</p>	<p>1) None, other than:</p> <p><u>Fish Buyers</u> (Newfoundland <i>and Labrador</i>): Non-residents must be registered and licensed in order to purchase unprocessed fish from primary producers and/or process fish.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p data-bbox="506 310 940 402"><u>Sale of Amusement Machines</u> (Québec): Citizenship requirement in order to sell amusement machines.</p> <p data-bbox="506 435 667 467">2) None.</p> <p data-bbox="506 500 793 532">3) None, other than:</p> <p data-bbox="506 565 898 657"><u>Fish Buyers</u> (British Columbia): Mobile fish buyers licenses are not issued to foreigners.</p> <p data-bbox="506 690 919 755">4) Unbound except as indicated in the horizontal section.</p>	<p data-bbox="966 435 1129 467">2) None.</p> <p data-bbox="966 500 1129 532">3) None.</p> <p data-bbox="966 690 1409 755">4) Unbound except as indicated in the horizontal section.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>C*. <u>Retailing services</u></p> <p>Food retailing services (excluding liquor, wine and beer sales in 63107) (CPC 631*)</p> <p>Non-food retailing services (excluding music scores, audio and video records and tapes in 63234; books, magazines, newspapers and periodicals in 63253; and pharmaceutical, medical and orthopaedic goods in 63211 and printed music in 63251) (CPC 632*)</p> <p>Sale of motor vehicles including automobiles and other road vehicles (CPC 6111)</p>	<p>1) None, other than:</p> <p><u>Itinerant Sellers</u> (Ontario and Québec): Commercial presence required.</p> <p><u>Direct Sellers</u> (Nova Scotia, British Columbia): Services must be supplied through a commercial presence.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None, other than:</p> <p><u>Distribution Services</u></p> <p>Indirect tax measures that result in differences in treatment with respect to delivery by mail of goods in Canada.</p> <p><del><u>Direct Sellers (Newfoundland): Residency requirement.</u></del></p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Sale of parts and accessories of motor vehicles (CPC 6113)</p> <p>Sales of motorcycles and snowmobiles and of related parts and accessories (CPC 6121)</p>			
<p>D*. <u>Franchising</u></p> <p>Franchising related to non-financial intangible assets (CPC 8929*)</p>	<p>1) None, other than:  (Alberta): Service suppliers required to designate a place within Alberta where they can be served legal documents.</p> <p>2) None.</p> <p>3) None, other than:  (Alberta): Required to have an attorney for service in legal documents.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
E*. <u>Other</u>  Retail sales of motor fuel (CPC 613)	1) None.  2) None.  3) None, other than:  <u>Retail petroleum</u> (Prince Edward Island): Public convenience and necessity test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service, and the fitness, willingness and ability of the applicant to provide proper service.)  4) Unbound except as indicated in the horizontal section.	1) None.  2) None.  3) None.        4) Unbound except as indicated in the horizontal section.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage services</u> (CPC 9401)	1) None.	1) None.	
B. <u>Refuse disposal services</u> (CPC 9402)	2) None.	2) None.	
C. <u>Sanitation and similar services</u> (CPC 9403)	3) None.	3) None.	
D. <u>Other</u>  Cleaning services of exhaust gases (CPC 9404)  Noise abatement services (CPC 9405)  Nature and landscape protection services (CPC 9406)  Other environmental services n.e.c. (CPC 9409)	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	

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

7. FINANCIAL SERVICES

Measures applicable to all Sectors in Financial Services

1. Commitments in this Chapter are undertaken in accordance with the Understanding on Commitments in Financial Services (“Understanding”).
2. For greater certainty, market access commitments with respect to the “cross-border” and “consumption abroad” supply of services (as described in paragraphs 2(a) and 2(b) of Article 1 of the General Agreement on Trade in Services) apply only to the transactions indicated in paragraphs 3 and 4 of Market Access of the Understanding. It is understood that paragraph 4 of that section of the Understanding does not impose any obligation to allow non-resident financial services suppliers to solicit business.
3. The commitments on “commercial presence” are bound according to the Understanding.
4. The commitments on “presence of natural persons” are scheduled in accordance with the Understanding and bound according to the general limitations applicable to all sectors in this schedule (Part I).
5. Otherwise, the commitments in this Chapter are subject to the general conditions or limitations applicable to all sectors in this schedule.



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><u>Foreign-owned federally regulated institutions (i.e. insurance, banks and trust and loan)</u>: A controlling number of shares of a Canadian subsidiary must be held directly by the foreign company incorporated in the jurisdiction where the foreign company, either directly or through a subsidiary, principally carries on business.</p> <p>4) See paragraph 4 of headnote on Financial Services.</p>	<p>(ii) Supplies between resident and non-resident branches or representative offices of a financial institution are treated as supplies between separate persons for the purposes of value-added taxes.</p> <p><u>Federally regulated institutions (i.e. insurance, banks and trust and loan)</u>: A minimum of one half of directors must be either Canadian citizens ordinarily resident in Canada or permanent residents ordinarily resident in Canada.</p> <p><del>The Government of Ontario Management Board Directive and Industrial Development Review Process provides for a price preference of up to 10 per cent for Canadian content based on value added in Canada for certain government purchases. The Management Board Directive applies on the basis of the nationality of the individual service provider.</del></p> <p>4) See paragraph 4 of headnote on Financial Services.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>A. Insurance and Insurance-Related Services (CPC 812* + 814)</p> <p>a) Life, accident and health insurance services (CPC 8121)</p> <p>b) Non-life insurance services (except deposit insurance and similar compensation schemes) (CPC 8129)</p> <p>c) Reinsurance and retrocession (CPC 81299*)</p>	<p>1) None, other than:</p> <p><u>Direct insurance</u> (Federal): Services must be supplied through a commercial presence with the exception of marine insurance.</p> <p>(All provinces, <b>excluding Newfoundland and Labrador</b>): Services must be supplied through a commercial presence.</p> <p><b>(Newfoundland and Labrador): Must have a chief agent in the province.</b></p> <p><u>Reinsurance and retrocession</u> (Federal): Services must be supplied through a commercial presence.</p> <p>(All provinces, excluding Alberta, <b>Newfoundland and Labrador, and</b> New Brunswick): Services must be supplied through a commercial presence.</p>	<p>1) None.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>2) None, other than:</p> <p><u>Reinsurance and retrocession</u> (Federal, Alberta, <del>and</del> Newfoundland <b>and Labrador</b>): The purchase of reinsurance services by a Canadian insurer, other than a life insurer or a reinsurer, from a non-resident reinsurer is limited to no more than 25 per cent of the risks undertaken by the insurer purchasing the reinsurance.</p>	<p>2) None, other than:</p> <p><u>Direct insurance other than life, personal accident, sickness or marine insurance</u> (Federal): An excise tax of 10 per cent is applicable on net premiums paid to non-resident insurers or exchanges in regard to a contract against a risk ordinarily within Canada, unless such insurance is deemed not to be available in Canada.</p> <p><u>Direct insurance</u> (Alberta): A fee payable to the province of 50 per cent of the premium paid and regulatory notification are required on insurance of risks in the province by unlicensed insurers.</p> <p>(Saskatchewan): A fee payable to the province of 10 per cent of the premium is required on insurance of risks in the province by unlicensed insurers.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) None, other than:</p> <p><u>Direct insurance and reinsurance and retrocession</u> (Federal): The solicitation of insurance services in Canada can only be effected through:</p> <p>(i) a corporation incorporated under federal or provincial laws;</p> <p>(ii) a corporation incorporated by or under the laws of another jurisdiction outside Canada (i.e., a branch of a foreign corporation);</p> <p>(iii) an association formed on the plan known as Lloyds; <i>and or</i></p> <p>(iv) reciprocal insurance exchanges.</p> <p>A branch of a foreign insurance company must be established directly under the foreign insurance company incorporated in the jurisdiction where the foreign insurance company, either directly or through a subsidiary, principally carries on business.</p>	<p>3) None, other than:</p> <p><u>Direct insurance and reinsurance and retrocession</u> (Ontario): Capital requirements for mutual insurance companies do not apply to certain mutual insurance companies incorporated in Ontario.</p> <p>(Québec): Three quarters of directors must be Canadian citizens and a majority must reside in Québec.</p> <p>(Québec): Every insurer not incorporated under an Act of Québec has, in respect of the activities it carries on in Québec, the rights and obligations of an insurance company or mutual association incorporated under Acts of Québec as the case may be. It can also exercise additional activities provided for in the law. However, the activities of such corporation will be limited to those allowed under its constituting legislation.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>(All provinces): Insurance activities can only be provided through:</p> <p>(i) a corporation incorporated under provincial statutes;</p> <p>(ii) an extra-provincial insurance corporation, i.e., an insurer incorporated by, or under the laws of another jurisdiction (including a federally-authorized branch of a foreign corporation);</p> <p>(iii) an association formed on the plan known as Lloyds; <i>or</i></p> <p>(iv) (Excluding Québec and Prince Edward Island): Reciprocal insurance exchanges.</p> <p>(Alberta, <del>and</del> Prince Edward Island): Subsidiaries of foreign insurance corporations must be federally authorized.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>(Québec): Non-residents can not acquire, without ministerial approval, either directly or indirectly, more than 30 per cent of the voting rights attached to shares of a Québec-chartered insurance company or of its controlling entity.</p> <p>(Québec): Upon any allotment or transfer of voting shares of the capital stock insurance company “SSQ, Société d’assurance-vie inc” or of the holding company “Groupe SSQ inc”, the minister may ask such companies to prove that the shares were offered by preference to Québec residents and subsequently to other Canadian residents, but that no offer was made or was acceptable.</p> <p>(Federal): The purchase of reinsurance services by a Canadian insurer, other than a life insurer or reinsurer, from a resident reinsurer is limited to no more than 75 per cent of the risks undertaken by the insurer purchasing the reinsurance.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>(British Columbia): Incorporation, share acquisition or application for business authorization, where any person controls or will control 10 per cent or more of the votes of the company, is subject to ministerial approval.</p> <p><u>Motor vehicle insurance</u> (Québec, Manitoba, Saskatchewan, <del>and</del> British Columbia): Motor vehicle insurance is provided by public monopoly.</p> <p>4) See paragraph 4 of headnote on Financial Services.</p>	<p>4) See paragraph 4 of headnote on Financial Services.</p>	
<p>d) Services auxiliary to insurance (including broking and agency services) (CPC 8140)</p>	<p>1) None, other than:</p> <p><u>Intermediation of insurance relating to maritime shipping, commercial aviation, space launching, freight (including satellites) and goods in international transit</u> (All provinces, <b>excluding Newfoundland and Labrador</b>): Services must be supplied through a commercial presence in the province in which the service is provided.</p>	<p>1) None, other than:</p> <p>(Saskatchewan): Fire or hail insurance contracts have to be signed or countersigned by a licensed agent who resides in the province. Where there is disagreement concerning hail insurance, such damages are to be estimated by an appraiser who is a taxpayer of the province.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>(Newfoundland and Labrador): Service providers must be licensed.</b></p> <p>(Ontario, <del>and</del> Prince Edward Island): Non-resident individual adjusters are prohibited from being adjusters in the province.</p> <p>(Manitoba): Licenses to act as insurance agents and brokers are not issued to non-residents of Canada.</p> <p>(New Brunswick): Licenses shall not be issued to a corporation whose head office is outside Canada.</p> <p>(Alberta, <del>and</del> Manitoba): A license to act as a special broker authorized to place insurance coverage with unlicensed insurers is restricted to residents of the province, as the case may be.</p> <p>(British Columbia): Licenses for general insurance shall be issued only to residents of the province.</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>(Prince Edward Island): Licenses to act as insurance agent or adjusters are not issued to non-resident of the province.</p> <p>2) None.</p> <p>3) None, other than:</p> <p>(New Brunswick): Licenses shall not be issued to a corporation whose head</p>	<p>2) None, other than:</p> <p><u>Intermediation of insurance relating to commercial aviation, space launching, freight (including satellites) and goods in international transit</u> (Federal): An excise tax of 10 per cent is applicable on net premiums paid to non-resident insurers or exchanges in regard to a contract against a risk ordinarily within Canada, unless such insurance is deemed not to be available in Canada. The excise tax is also applicable on net premiums payable with regard to a contract entered into, through a non-resident broker or agent, with any insurer authorized under the laws of Canada or of any province to carry out the business of insurance.</p> <p>3) None, other than:</p> <p>(Saskatchewan): Fire or hail insurance contracts have to be signed or</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>office is outside Canada.</p> <p>(Ontario, <del>and</del> Prince Edward Island): Non-resident individual adjusters are prohibited from being adjusters in the province.</p> <p>(Ontario): <del>No licence is provided to a corporation to act as an insurance broker, agency or adjuster if the majority of the voting rights are in shares owned by non-residents. A corporate agency or adjuster or insurance broker which is majority non-resident owned and licensed as a result of grand-fathering cannot expand through purchase of assets or business or merger or amalgamation with any other broker, agent or adjuster. No licence is provided to a corporation or partnership which is an insurance agency or adjuster if the head office is outside Canada or if any partner is resident outside Canada. A</del>  <b>foreign-owned insurance brokerage</b></p>	<p>countersigned by a licensed agent who resides in the province. Where there is disagreement concerning hail insurance, such damages are to be estimated by an appraiser who is a taxpayer of the province.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>must have an address in Ontario suitable to permit service and must have its trust funds in one or more accounts in any Ontario branch of defined financial institutions.</b></p> <p>(Manitoba): Licenses to act as insurance agents and brokers are not issued to non-residents of Canada.</p> <p>(Alberta, <del>and</del> Manitoba): A license to act as a special broker authorized to place insurance coverage with unlicensed insurers is restricted to residents of the province, as the case may be.</p> <p>(British Columbia): Licenses for general insurance shall be issued only to residents of the province.</p> <p>(Prince Edward Island): Licenses to act as insurance agent or adjusters are not issued to non-resident of the province.</p> <p>4) See paragraph 4 of headnote on Financial Services.</p>	<p>4) See paragraph 4 of headnote on Financial Services.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>B. <u>Banking and Other Financial Services</u></p> <p>(excl. insurance)</p> <p>a) Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)</p> <p>b) Lending of all types, including <i>inter alia</i>, consumer credit, mortgage credit, factoring and financing of commercial transactions (CPC 8113)</p> <p>c) Financial leasing (CPC 8112)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None, other than:</p> <p>Banks: To undertake the business of banking in Canada, a foreign bank must:</p> <p>(i) incorporate a bank subsidiary under the <u>Bank Act</u>; <del>or</del></p> <p>(ii) establish a <b>full service</b> bank branch under the <u>Bank Act</u>; - <i>or</i></p> <p><b>(iii) establish a lending bank branch under the <u>Bank Act</u>.</b></p> <p><b>A foreign bank may also establish an unregulated Canadian finance entity (however, such an entity cannot take deposits).</b></p> <p>In order to establish a bank branch, a foreign bank must be authorised under the <u>Bank Act</u> and must be incorporated by or under the laws of another jurisdiction outside Canada (i.e., an authorised foreign bank).</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None, other than:</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>A bank branch must be established directly under the authorised foreign bank incorporated in the jurisdiction where the authorised foreign bank principally carries on business.</p> <p><del>An authorised foreign bank can establish only one of two types of bank branches:</del></p> <p><del>(i) a full service bank branch (i.e., a Schedule III, Part 1, authorised foreign bank); or</del></p> <p><del>(ii) lending bank branch (i.e., a Schedule III, Part 2, authorised foreign bank).</del></p> <p>Full service bank branches and lending bank branches cannot engage in the activities in which a specialised financing corporation, as defined in the <u>Bank Act</u>, may engage, <b>although they may establish a separate specialised financing entity.</b></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Full service bank branches and lending bank branches cannot be member institutions of the Canada Deposit Insurance Corporation.</p> <p>A full service bank branch can <b><i>only not</i></b> accept deposits in amounts less than \$150,000 and payable in Canada <b><i>if unless</i></b> the sum of all deposits below \$150,000 amounts to less than one percent of total deposits payable in Canada <b>or the deposits are taken from a sophisticated investor (e.g., Canadian federal or provincial governments, foreign governments, international development banks, financial institutions, certain pension and mutual funds and large businesses).</b></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>A lending bank branch can only accept deposits or otherwise borrow money by means of financial instruments from, or guarantee any securities or accept any bills of exchanges that cannot be subsequently sold to or traded with:</p> <p>(i) financial institutions, <del>other than a foreign bank</del>; or</p> <p>(ii) a foreign bank <b>that:</b></p> <p><b>a) is a bank in its home jurisdiction or in any jurisdiction in which it carries on business;</b></p> <p><b>b) provides financial services and has a name that includes the word “bank”;</b> and</p> <p><del>whose principal activity is the provision of services that would be permitted by the Bank Act if they were provided by a bank in Canada; and,</del> that</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>c) is regulated as a bank in the country under whose laws it was incorporated or in any country in which it carries on business.</p> <p>A lending bank branch cannot be a member of the Canadian Payments Association.</p> <p><del>An authorised foreign bank cannot establish a lending bank branch in conjunction with a full service bank branch, a bank subsidiary, a loan company, or a trust company that accepts deposits.</del></p> <p>No one person (Canadian or foreign) may own more than 10 per cent of any class of shares of a <del>Schedule I bank</del>  <b>Canadian Bank with over \$1 billion in equity.</b></p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>d) All payment and money transmission services (CPC 81339*)</p> <p>e) Guarantees and commitments (CPC 81199*)</p>	<p><u>Trust and loan companies</u> (Federal and all provinces, excluding British Columbia): Federal or provincial incorporation is required.</p> <p>(Ontario, Québec, <del>and</del> Manitoba): The direct or indirect acquisition of Canadian-controlled companies by non-residents is restricted to 10 per cent individually and 25 per cent collectively.</p> <p>(Saskatchewan): Individual and collective foreign ownership of Canadian-controlled and provincially incorporated companies can be no more than 10 per cent of shares.</p> <p>(British Columbia): Incorporations, share acquisition or application for business authorization, where any person controls or will control 10 per</p>	<p><u>Trust and loan companies</u></p> <p>(Alberta): At least three quarters of the directors must be ordinarily resident in Canada.</p> <p>(New Brunswick): At least two of the directors must be resident in New Brunswick.</p> <p>(Nova Scotia): A majority of directors must be resident in Canada and at least two resident in Nova Scotia.</p> <p>(Manitoba, <del>and</del> Ontario): Foreign persons may not exercise the voting rights attached to shares if they are not registered as shareholders in respect of the shares.</p> <p>(Manitoba): Majority of directors must be resident in Canada.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>cent or more of the votes of the company, are subject to ministerial approval.</p> <p>(Ontario, New Brunswick and Nova Scotia): Incorporation or registration will be refused unless authorities are satisfied that there exists a public benefit and advantage for an additional corporation.</p> <p>(Ontario): Consent to change in control or transfers of 10 per cent or more of voting shares may be refused if it would be in the public interest to do so.</p> <p><u>Credit unions, caisses populaires and associations or groups thereof</u> (All provinces): Must incorporate in the jurisdictions in which they operate.</p>	<p>(Québec): Three quarters of the directors must be Canadian citizens and a majority must reside in Québec.</p> <p><u>Credit unions and caisses populaires</u> (Ontario): Directors of credit unions must be Canadian citizens or permanent resident.</p> <p>(British Columbia): Directors and subscribers of credit unions must be residents of the province.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><u>Mortgage brokers</u> (Ontario): Must incorporate under the laws of Canada, Ontario or of another province. Ownership of a corporation by foreign persons must not exceed 10 per cent individually and 25 per cent collectively of the total number of equity shares.</p> <p>(Nova Scotia): Must incorporate under the laws of Canada or Nova Scotia.</p> <p>(Saskatchewan): Must maintain a business office in the province.</p>	<p>(All provinces except British Columbia, Ontario, <del>and</del> Québec): Credit unions and caisses populaires are exempt from the corporate capital tax.</p> <p>(Alberta): Directors of credit unions must be Canadian citizens or permanent residents of Canada and three quarters must at all times be ordinarily resident in the province.</p> <p>(Manitoba, Nova Scotia, <del>and</del> Saskatchewan): Directors of credit unions must be Canadian citizens.</p> <p>(Québec): Founding members of caisses populaires must have a residence, place of business or employment in the territory mentioned in the caisse's statutes.</p> <p><u>Community bonds corporations</u> (Manitoba, New Brunswick, <del>and</del> Saskatchewan): Directors of Community Bonds corporations must be resident of the province.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><u>Loan and investment companies</u> (Québec): Federal or provincial incorporation.</p> <p><u>Co-operative corporations</u> (Newfoundland <i>and Labrador, and</i> Ontario): Must incorporate under the law of the applicable province or under federal law.</p> <p><u>Lending of all types</u> (Nova Scotia): Must incorporate under the laws of Canada or Nova Scotia.</p> <p><u>Acceptance of deposits</u> (Québec): The acceptance of deposits of public and para-public institutions is provided by a public monopoly.</p> <p>4) See paragraph 4 of the headnote on Financial Services, and:</p> <p><u>Mortgage brokers</u> (Ontario): Must be Canadian citizens or permanent residents of Canada and ordinarily resident in Canada.</p> <p>(Nova Scotia): Must be resident in the province.</p>	<p><u>Venture capital corporations</u> (Federal and all provinces): Measures that result in a different tax treatment with respect to an investment in a venture capital corporation as prescribed pursuant to the <u>Income Tax Act</u> of Canada and provincial laws.</p> <p>4) See paragraph 4 of the headnote on Financial Services.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>f) Trading for own account or for account of customers whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> <li>- money market instruments (cheques, bills, certificate of deposits, etc.) (CPC 81339*);</li> <li>- foreign exchange (CPC 81333*);</li> <li>- derivative products including but not limited to, futures and options (CPC 81339*)</li> </ul>	<p>1) None, other than:</p> <p><u>Advisory and auxiliary financial services</u> (Alberta, British Columbia, Nova Scotia, <del>Ontario</del>, Québec, <del>and</del> Saskatchewan): Services must be supplied through a commercial presence in the jurisdiction in which the adviser is providing advice.</p> <p><u>Asset management</u> (Alberta, British Columbia, Nova Scotia, <del>Ontario</del>, Québec, <del>and</del> Saskatchewan): Services must be supplied through a commercial presence in the jurisdiction in which the service is provided.</p> <p>(Québec): The management of pension funds of public and para-public institutions in Québec is provided by public monopoly.</p> <p><u>Custodial services (All provinces)</u>: Mutual funds which offer securities in Canada must use a resident custodian. A non-resident sub-custodian may be used if it has shareholders equity of at least \$100 million.</p>	<p>1) None.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<ul style="list-style-type: none"> <li>- exchange rate and interest rate instruments, including products such as swaps, forward rate agreements, etc. (CPC 81339*)</li> <li>- transferable securities (CPC 81321*)</li> <li>- other negotiable instruments and financial assets, including bullion (CPC 81339*)</li> </ul>	<p>2) None, other than:</p> <p><u>Trading in securities and commodity futures - persons</u> (All provinces): There is a requirement to register in order to trade through dealers and brokers that are neither resident nor registered in the province in which the trade is effected.</p> <p>3) None, other than:</p> <p><u>Securities dealers and brokers</u> (British Columbia, Ontario, Saskatchewan, Yukon): Must be incorporated, formed or continued under federal, provincial or territorial laws.</p> <p><del>(Québec): Only brokerage firms incorporated under federal, provincial or territorial laws may be members of the Montreal Exchange.</del></p>	<p>2) None.</p> <p>3) None, other than:</p> <p><u>Trading in securities and commodity futures and advisory and auxiliary financial services - dealers, brokers, and advisers</u> (Alberta, <del>Ontario</del>, Newfoundland <b>and Labrador</b>, Nova Scotia, Manitoba, <del>and</del> Saskatchewan): A director or officer of an applicant firm must have been a resident of Canada for a period of at least one year prior to the application.</p> <p><u>Advisory and auxiliary financial services and Asset Management</u> (Nova Scotia, <del>and</del> Québec): The establishment must be managed by a resident of the province.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of service related to such issues (CPC 8132)	<u>Custodial services</u> (All provinces): Mutual funds which offer securities in Canada must use a resident custodian. A non-resident sub-custodian may be used if it has shareholders equity of at least \$100 million.	(Québec): The responsibility for opening up accounts is to be managed by a Québec resident.	
h) Money broking (CPC 81339*)	<u>Advisory and auxiliary financial services</u> (British Columbia): Must be incorporated, formed or continued under federal, provincial or territorial laws.		
i) Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services (CPC 8119*, 81323*).	<u>Asset management</u> (Québec): The management of pension funds of public and para-public institutions in Québec is provided by a public monopoly.		
j) Settlement and clearing services for financial assets, incl. securities, derivative products, and	4) <b>See paragraph 4 of the headnote on Financial services.</b> <del>and:</del>	4) See paragraph 4 of the headnote on Financial services, and:	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>other negotiable instruments (CPC 81339*, 81319)</p> <p>k) Advisory, intermediation and other auxiliary financial services on all the activities listed in Article 5(a)(v) through (xv) of the Annex on Financial Services, incl. credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131*, 8133*)</p> <p>l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131*, 842*, 843*, 844*)</p>	<p><del>(Québec): Only Canadian residents may be individual members of the Montreal exchange.</del></p>	<p><u>Trading in securities and commodity futures and advisory and auxiliary financial services - dealers, brokers and advisers</u> (All provinces except British Columbia, New Brunswick, <b>Ontario</b>, <del>and</del> Québec): An individual applicant for registration is required to have been a resident of Canada for a period of at least one year prior to the application and a resident of the province in which he/she wishes to operate at the date of application.</p> <p>(Québec): An individual acting as a representative of a dealer or adviser, subject to certain exemptions, must be a resident of the province.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and restaurants</u> (including catering)  Hotel and other lodging services (CPC 641)  Food and beverage serving services (CPC 642/3)	1) None. 2) None. 3) None, other than:  <u>Sale of liquor on premises</u> (Nova Scotia): <del>New licences require a majority approval in a public vote.</del> <b>A liquor license for a hotel or restaurant serving food requires about three weeks. A license for a bar or night club (primarily serving alcoholic beverages) requires up to three months and must be preceded by a public hearing.</b>	1) None. 2) None. 3) None, other than:  <u>Purchase of recreational property</u> (Ontario): Non-residents are required to pay a 20 per cent land transfer tax.  <del><u>Sale of alcoholic beverages</u> (Ontario): The majority of the board of directors must be Canadian citizens or landed immigrants and ordinarily resident in Ontario.</del>  (Alberta): At least one director must be a permanent resident.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><u>Sale of liquor in a tavern, restaurant or bar</u> (Québec): For juridical persons not listed on a Canadian stock exchange, all shareholders owning 10 per cent or more of voting shares must be Canadian citizens or permanent residents.</p> <p>(Saskatchewan): The majority of shareholders must be Canadian and manager must be a Canadian citizen or permanent resident.</p> <p><u>Sale of liquor</u> (Québec): Is limited to federally incorporated companies.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Sale of liquor in a restaurant and tavern</u> (Québec): Requirement for residency and citizenship.</p>	<p>(Newfoundland <i>and Labrador</i>, <del>Nova Scotia</del> <i>and</i> Alberta): Agents or managers must be Canadian citizens, resident in the province.</p> <p><b>(Nova Scotia): Agents or managers must be Canadian citizens or permanent residents.</b></p> <p>4) Unbound except as indicated in the horizontal section.</p>	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Sale of alcoholic beverages (Alberta, Saskatchewan <del>and Ontario</del>): Requirement for permanent residency.</p> <p>(Manitoba): Requirement for citizenship and residency.</p> <p>(Nova Scotia): Licenses for the sale of alcoholic beverages will be granted only to Canadian citizens <b>or permanent residents</b>.</p>		
<p>B. <u>Travel agencies and tour operators services</u></p> <p>Travel agency and tour operator services (CPC 7471)</p>	<p>1) None, other than:</p> <p><u>Travel agencies and travel wholesalers</u> (Ontario): Services must be supplied through a commercial presence.</p> <p><u>Travel agencies</u> (Québec): Services must be supplied through a commercial presence.</p> <p>2) None.</p> <p>3) None.</p>	<p>1) None, other than:</p> <p><del><u>Travel agents</u> (Québec): Residency requirement.</del></p> <p><del><u>Travel counsellors</u> (Québec): Residency requirement.</del></p> <p><u>Travel agents and wholesalers</u> (Ontario): Residency requirement.</p> <p>2) None.</p> <p>3) None, other than:</p> <p><u>Travel agencies</u> (British Columbia): At least one of the partners in a partnership or one of the directors of a corporation must be ordinarily resident in the province.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>4) Unbound except as indicated in the horizontal section. <del>and:</del></p>	<p>4) Unbound except as indicated in the horizontal section, and:</p> <p><del>Travel agents (Québec – Natural persons): Residency requirement.</del></p> <p><del>Travel counsellors (Québec): Residency requirement.</del></p> <p><u>Travel agents and wholesalers (Ontario – Natural persons): Residency requirement.</u></p>	
<p>11. TRANSPORT SERVICES</p>			
	<p>- Approval is required from the National Transportation Agency prior to the acquisition of any federally regulated transportation undertaking with assets or annual gross sales in Canada in excess of \$10 million. For these purposes, a transportation undertaking means any business principally engaged in any transportation activity under federal jurisdiction within Canada, excluding (a) those operated by a person whose principal place of residence is</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>outside Canada, and (b) those engaged in the transport of goods and/or passengers solely between Canada and another country.</p> <p>- The acquisition of control of a Canadian business with respect to any transportation service by a non-Canadian is subject to approval*, for:</p> <p>1) all direct acquisitions of Canadian businesses with assets of C\$5 million or more;</p> <p>2) all indirect acquisitions of Canadian businesses with assets of C\$50 million or more; or</p> <p>3) indirect acquisitions of Canadian businesses with assets between C\$5 million and \$50 million that represent more than 50 per cent of the value of the total international transaction.</p>		

\* Same criteria as indicated in Part A I, page 3.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
MARITIME TRANSPORT SERVICES*			
International Transport (Freight and passengers) CPC 7211 and 7212, excluding cabotage	1) <del>Unbound.</del> <b>None, other than: <u>Members of a Shipping Conference that has the purpose or effect of</u></b>	1) <del>Unbound.</del> <b>None.</b>	Where not otherwise made available to international maritime transport suppliers pursuant to Article

**\* CLARIFICATION OF OFFER ON MARITIME TRANSPORT**

For greater certainty and subject to the relevant limitations in Canada’s Schedule of Specific Commitments:

1. Nothing in Canada’s Schedule of Specific Commitments for Maritime Transport Services shall be interpreted to apply to fishing and fishing-related sectors.
2. Specific commitments in any sector or subsector, through any mode of delivery, shall not be construed to override the limitations established in the maritime transport services sector.
3. International maritime transport services suppliers of other Members shall have the ability to undertake locally, in Canada, activities that are necessary for the supply to their customers of a partially or fully integrated transport service, within which maritime transport constitutes a substantial element. These activities are:
  - (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
  - (b) making arrangements, on their own account or on behalf of their customers (and the resale to their customers) for any transport and related services, including anchorage, berth and berthing services, onward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
  - (c) the preparation of documentation including transport documents, customs documents, or other documents related to the origin and character of goods transported;
  - (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to any provision or limitation in this Agreement that may restrict or allow a Member to restrict the provision of business information);
  - (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
  - (f) acting on behalf of the companies, organising any aspect of the call of the ship or taking control over cargoes when required;
  - (g) the provision of port captain services.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>regulating rates and conditions, for the transportation of goods by water, must maintain jointly an office or agency in the region of Canada where they operate.</p> <p><b>Ship Registration:</b> Companies that are not incorporated in Canada may register a ship in Canada (if the ship is not already registered in another country) if one of the following is acting with respect to all matters relating to the ship, namely, (i) a subsidiary of the corporation that is incorporated under the laws of Canada or a province, (ii) an employee or director in Canada of any branch office of the corporation that is carrying on business in Canada, or (iii) a ship management company incorporated under the laws of Canada or a province.</p> <p><b>(Nunavut):</b> The Government of</p>		<p>XXVIII(c)(ii), no measures shall be applied which deny reasonable and non-discriminatory access to the following services:</p> <ol style="list-style-type: none"> <li><b>1. Pilotage;</b></li> <li>2. Towing and tug assistance;</li> <li>3. Provisioning, fuelling and watering;</li> <li>4. Garbage collecting and ballast waste disposal;</li> <li><b>5. Navigation aids;</b></li> <li><b>6. Shore-based operational services essential to ship operations, including communications, water and electrical supplies;</b></li> <li>7. Emergency repair facilities;</li> <li><b>8. Anchorage, berth and berthing services;</b></li> </ol>

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>Nunavut may, in connection with international maritime transport services, take any measure that provides for or results in favourable treatment of</b></p> <p><b>(a) Inuit entities or individuals,</b></p> <p><b>(b) Nunavut businesses or residents, or</b></p> <p><b>(c) local businesses or residents,</b></p> <p><b>as these terms may be defined by the Government of Nunavut.</b></p> <p><b>(Quebec): Tax deductions allowed for sailors residing in Quebec and working in international shipping may lead to differential treatment for ship management companies residing in Canada or affiliated with Canadian residents.</b></p> <p>2) <del>Unbound.</del> <b>None, other than:</b></p> <p><b>(Quebec): Tax deductions allowed for sailors residing in Quebec and</b></p>	<p>2) <del>Unbound.</del> <b>None.</b></p>	<p>9. Lightering and water taxi services;</p> <p>10. Ship agencies;</p> <p>11. Custom brokers;</p> <p>12. Stevedoring and terminal services;</p> <p>13. Surveying and classification services;</p> <p>14. Transport services for the purposes of onward forwarding of cargoes, including the rental, leasing, hiring or chartering of trucks, railway carriages, ships, barges or related equipment.</p>

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>working in international shipping may lead to differential treatment for ship management companies residing in Canada or affiliated with Canadian residents.</p> <p>3) <del>Unbound.</del> None, other than:</p> <p><b>I. Pursuant to the <u>Canada Shipping Act</u>: To register a ship in Canada, the owner of that ship or the person who has exclusive possession of that ship must be:</b></p> <p><b>(a) a Canadian citizen or a permanent resident within the meaning of subsection 2(1) of the <u>Immigration and Refugee Protection Act</u>;</b></p> <p><b>(b) a corporation incorporated under the laws of Canada or a province; or</b></p> <p><b>(c) if the ship is not already registered in another country, a corporation incorporated under the laws of a country other than Canada if one of the following is acting with respect to all matters relating to the ship; namely:</b></p>	<p>3) <del>Unbound.</del> None.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>(i) a subsidiary of the corporation that is incorporated under the laws of Canada or a province;</b></p> <p><b>(ii) an employee or director in Canada of any branch office of the corporation that is carrying on business in Canada; or</b></p> <p><b>(iii) a ship management company incorporated under the laws of Canada or a province.</b></p> <p><b>II. A ship registered in a foreign country which has been bareboat chartered may be listed in Canada for the duration of the charter while the ship's registration is suspended in its country of registry, if the charterer is:</b></p> <p><b>(a) a Canadian citizen or permanent resident as defined in subsection 2(1) of the <u>Immigration and Refugee Protection Act</u>; or</b></p> <p><b>(b) a corporation incorporated under the laws of Canada or a province.</b></p>		



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p><b>(Nunavut): The Government of Nunavut may, in connection with international maritime transport services, take any measure that provides for or results in favourable treatment of</b></p> <p><b>(a) Inuit entities or individuals,</b></p> <p><b>(b) Nunavut businesses or residents, or</b></p> <p><b>(c) local businesses or residents,</b></p> <p><b>as these terms may be defined by the Government of Nunavut.</b></p> <p><b>4) <del>Unbound.</del> Unbound except as indicated in the horizontal section.</b></p>	<p><b>4) <del>Unbound.</del> Unbound except as indicated in the horizontal section.</b></p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
MARITIME AUXILIARY SERVICES			
Maritime Cargo Handling Services (as defined)	<p>1) Unbound.</p> <p>2) <del>Unbound.</del> None.</p> <p>3) <del>Unbound.</del> None, other than:</p> <p><b>(Nunavut): The Government of Nunavut may, in connection with maritime cargo handling services, take any measure that provides for or results in favourable treatment of</b></p> <p><b>(a) Inuit entities or individuals,</b></p> <p><b>(b) Nunavut businesses or residents, or</b></p> <p><b>(c) local businesses or residents,</b></p> <p><b>as these terms may be defined by the Government of Nunavut.</b></p> <p>4) <del>Unbound.</del> Unbound except as indicated in the horizontal section.</p>	<p>1) Unbound.</p> <p>2) <del>Unbound.</del> None.</p> <p>3) <del>Unbound.</del> None.</p> <p>4) <del>Unbound.</del> Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Storage and Warehousing Services CPC 742 (as amended)	1) Unbound.* 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound*. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
Customs Clearance Services (as defined)	1) None, other than:  <u>Licensed Customs Brokers</u> (Federal) (Juridical persons): Requirement for a commercial presence. (Natural persons): Requirement for a permanent residency.  <del><i>Licensed Customs Brokers (Federal) (Juridical persons): requirement for a commercial presence.</i></del> <del><i>(Natural persons): requirement for a permanent residency.</i></del>	1) None.	

\*A commitment on this mode of deliver is not feasible.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>2) None, other than:</p> <p><u>Licensed Customs Brokers</u> (Federal) (Juridical persons): Requirement for a commercial presence. (Natural persons): Requirement for a permanent residence.</p> <p>3) None, other than:</p> <p><u>Licensed Customs Brokers</u> (Federal) (Juridical persons): Commercial presence must be by means of incorporation or a partnership:</p> <p>(a) A corporation must be incorporated in Canada and the majority of its directors must be permanent residents.</p> <p>(b) A partnership must be composed of persons who are permanent residents.</p>	<p>2) None.</p> <p>3) None.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) Unbound except as indicated in the horizontal section, and:  <u>Licensed Customs Brokers</u> (Federal) (Natural persons): Requirement for permanent residency.	4) Unbound except as indicated in the horizontal section.	
Container Station and Depot Services (as defined)	1) Unbound.* 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound.* 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
Maritime Agency Services (as defined)	1) <del>Unbound.</del> <b>None.</b> 2) <del>Unbound.</del> <b>None.</b> 3) <del>Unbound.</del> <b>None.</b> 4) <del>Unbound.</del> <b>Unbound except as indicated in the horizontal section.</b>	1) <del>Unbound.</del> <b>None.</b> 2) <del>Unbound.</del> <b>None.</b> 3) <del>Unbound.</del> <b>None.</b> 4) <del>Unbound.</del> <b>Unbound except as indicated in the horizontal section.</b>	

\*A commitment on this mode of delivery is not feasible.

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Maritime Freight Forwarding Services (as defined)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
C*. <u>Air Transport Services</u>			
d) Maintenance and repair of aircraft and aircraft engines (CPC 8868*)  Computer reservations systems	1) None. 2) None, other than: <u>Maintenance and repair of aircraft and aircraft engines</u> – unbound. 3) None. 4) Unbound except as indicated in the horizontal section.		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
E. <u>Rail Transport Services</u>			
a), b) Railway passenger and freight transport (CPC 7111, 7112)	1) None, other than: <u>Cabotage.</u>  2) None.  3) None.        4) Unbound except as indicated in the horizontal section.	1) None.  2) None.  3) None, other than:  <del>Railways (Newfoundland): Majority of Board of Directors must be resident in Newfoundland.</del>  (Manitoba): At least one director of a provincial railroad must be a resident of the province.  4) Unbound except as indicated in the horizontal section.	
d) Maintenance and repair of rail transport equipment (CPC 8868*)	1) None.  2) None.  3) None.  4) Unbound except as indicated in the horizontal section.	1) None.  2) None.  3) None.  4) Unbound except as indicated in the horizontal section.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
F*. <u>Road Transport Services</u>			
a*) Passenger transportation  Interurban scheduled bus passenger transportation (CPC 71213)	<p>1) None, other than:  <u>Cabotage.</u>  <u>Interurban bus transport and non-scheduled services</u> (British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Québec, Nova Scotia, Newfoundland <i>and Labrador, Nunavut, and</i> Northwest Territories): Public convenience and needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service, and the fitness, willingness and ability of the applicant to provide proper service.)</p> <p>2) None.</p> <p>3) None, other than:</p>	1) None.	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Taxis (CPC 71221)</p> <p>Rental services of cars with drivers (CPC 71222)</p> <p>Non-scheduled motor buses, chartered buses and tour and sightseeing buses (CPC 71223)</p>	<p><u>Taxis and rental services with drivers:</u> Operating licenses and permission are under the purview of local/provincial authorities (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service, and the fitness, willingness and ability of the applicant to provide proper service.)</p> <p><u>Interurban bus transport and scheduled services:</u> (British Columbia, Alberta, <del>Prince Edward Island</del>, Saskatchewan, Manitoba, Ontario, Québec, Nova Scotia, Newfoundland <i>and Labrador</i>, <i>Nunavut</i>, <del>and</del> Northwest Territories): Public convenience and needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience,</p>		

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>including the continuity and quality of service, and the fitness, willingness and ability of the applicant to provide proper service.)</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
<p>b*) Freight transportation</p> <p>Highway freight transportation (CPC 71231, 71232, 71233, 71234)</p>	<p>1) None, other than:</p> <p><u>Highway freight transportation</u> (Québec): Requirement for commercial presence in region where permit applies.</p> <p><u>Cabotage.</u></p> <p>2) None.</p> <p>3) None, other than:</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Highway freight transportation: (<del>British Columbia</del>, Saskatchewan, Manitoba, Ontario, Québec, Prince Edward Island, Nova Scotia <i>and</i> Newfoundland <i>and Labrador</i>): Public convenience and needs test (Criteria related to approval include: examination of the adequacy of current levels of service; market conditions establishing the requirement for expanded service; the effect of new entrants on public convenience, including the continuity and quality of service, and the fitness, willingness and ability of the applicant to provide proper service.)</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
<p>c*) Rental of commercial vehicle with operator</p> <p>Rental services of commercial road vehicles with operators (CPC 7124)</p>	<p>1) None, other than: <u>Cabotage.</u></p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
d) Maintenance of road transport equipment  Maintenance and repair services of motor vehicles (CPC 6112)  Maintenance and repair services of motorcycles and snowmobiles (CPC 6122)  Repair services n.e.c. of motor vehicles, trailers, semi-trailers on a fee or contract basis (CPC 8867)	1) None.  2) None.  3) None.  4) Unbound except as indicated in the horizontal section.	1) None.  2) None.  3) None.  4) Unbound except as indicated in the horizontal section.	



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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>d) Other supporting and auxiliary transport services, including freight forwarding (CPC 749)</p>	<p>3) None, other than:</p> <p><u>Licensed Customs Brokers</u> (Federal) (Juridical persons): Commercial presence must be by means of incorporation or a partnership:</p> <p>a) A corporation must be incorporated in Canada and the majority of its directors must be Canadian citizens or permanent residents.</p> <p>b) A partnership must be composed of persons who are Canadian citizens or permanent residents.</p> <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Licensed Customs Brokers</u> (Federal) (Natural persons): Requirement for permanent residency.</p>	<p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

## REFERENCE PAPER

### Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

### Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier, which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

### 1. Competitive safeguards

#### 1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

#### 1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time or
- (b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.



3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a license is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a license; and
- (b) the terms and conditions of individual licenses.

The reasons for the denial of a license will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

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### DEFINITIONS RELATED TO SECTION 11, TRANSPORT SERVICES

For the purposes of this offer:

1. **"Cabotage"** services as defined by the Coasting Trade Act include:
  - (a) the transportation of goods or passengers by ship or by ship and any other mode of transport between points in the territory of Canada and its Exclusive Economic Zone;
  - (b) with respect to waters above the continental shelf, the transportation of goods or passengers in relation to the exploration, exploitation, or transportation of the mineral or non-living natural resources of the continental shelf; and
  - (c) the engaging by ship in any maritime activity of a commercial nature in the territory of Canada and in its Exclusive Economic Zone and, with respect to waters above the continental shelf, in such other maritime activities of a commercial nature in relation to the exploration, exploitation, or transportation of the mineral or non-living natural resources of the continental shelf.

For non-maritime transport services, "cabotage" means that only Canadian-incorporated companies employing permanent residents as drivers, using Canadian registered and either Canadian-built or duty paid trucks, trailers or buses, may provide truck or bus services between points in the territory of Canada.

2. **"Container station and depot services"** means activities in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.

3. **"Custom clearance services"** means activities in carrying out, on behalf of another party, customs formalities concerning import, export or through transport of cargoes, irrespective of whether this service is the main or secondary activity of the service provider.
4. **"Maritime agency services"** means activities in representing, within a given geographic area, 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 in organising the call of the ship or taking control of cargoes.
5. **"Maritime cargo handling services"** means the work performed by stevedore companies or public terminal operators, but not including the work performed by dock labour, when this workforce is organised independently of the stevedoring or public terminal operator companies. The work activities covered include the performance, organization and supervision of:
  - the loading/discharging of cargo to/from a ship;
  - the lashing/unlashing of cargo;
  - the reception/delivery and safekeeping of cargoes before shipment or after discharge.
6. **"Maritime freight forwarding services"** means the activity of organising and monitoring shipments on behalf of shippers, through providing such services as the arranging of transport and related services, consolidation and packing of cargo, preparation of documentation and provision of business information.
7. **"Ship"** means a boat, vessel or craft designed, used or capable of being used solely or partly for navigation in, on, through, or immediately above water, without regard to method or lack of propulsion, and includes such a ship that is under construction.

**CANADA - LIST OF ARTICLE II MFN EXEMPTIONS**

<b>Sector or sub-sector</b>	<b>Description of measure indicating its inconsistency with Article II</b>	<b>Countries to which the measure applies</b>	<b>Intended duration</b>	<b>Conditions creating the need for the exemption</b>
Film, Video and Television Programming Co-production	Differential treatment is accorded to works co-produced with persons of countries with which Canada may have co-production agreements or arrangements, as well as to natural persons engaged in such co-production.	All countries.	Indeterminate.	For reasons of cultural policy, including to improve the availability of Canadian audiovisual productions in Canada, to promote greater diversity among foreign audiovisual works on the Canadian market, as well as to promote the international exchange of audiovisual works.

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Film, Video and Television Programming Co-production and Distribution	Differential treatment is accorded to works co-produced with persons of countries with which Québec may have co-production arrangements, and to natural persons engaged in such co-productions, as well as to natural and juridical persons engaged in film and video distribution pursuant to bilateral arrangements for the distribution of film, video and television programming in its territory.	All countries.	Indeterminate.	For reasons of cultural policy, including to improve the availability of Québécois audiovisual productions in Québec, to promote greater diversity among foreign audiovisual works on the Québec market, and to promote the international exchange of audiovisual works, as well as to ensure that Québec distributors have improved access to films originating from all parts of the world, while allowing partners in film distribution arrangements to continue to distribute in Québec films for which they are recognized as the producers or the holders of the world distribution rights.

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Fishing-Related Services	Licenses for access to Canadian waters for specific purposes, such as purchase of fuel and supplies, ship repair, crew exchanges and transshipment of fish catches, are granted only to fishing ships from a country with which Canada has favourable fishery relations, based primarily on adherence by that country to Canadian and international conservation practices and policies.	All countries.	Indeterminate.	Conservation of fisheries.
Insurance Intermediation: Agency Services	Preferential access to the Ontario insurance services market is provided to non-resident individual US insurance agents.	All states in the United States.	Indeterminate.	Reciprocity.

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Financial Services, including lending of all types and trading for own account of certain securities by loan and investment companies	Preferential treatment in Québec for allocation of licenses is provided by the Province of Québec to loan and investment companies incorporated under the laws of the Parliament of the United Kingdom and Ireland for purposes of obtaining a license to carry on business.	Great Britain and Northern Ireland, Republic of Ireland.	Indeterminate.	Maintenance of existing historical preference.
<b>Maritime Transport</b>	<b>The prohibitions under the <u>Coasting Trade Act</u> do not apply to any ship that is owned by the U.S. Government when used solely for the purpose of transporting goods owned by the U.S. Government from the territory of Canada to supply Distant Early Warning sites.</b>	<b>United States.</b>	<b>Indeterminate.</b>	<b>Maintenance of existing bilateral defence arrangement.</b>

<b>Sector or sub-sector</b>	<b>Description of measure indicating its inconsistency with Article II</b>	<b>Countries to which the measure applies</b>	<b>Intended duration</b>	<b>Conditions creating the need for the exemption</b>
<b>Maritime Transport Salvage</b>	<b>United States ships and wrecking appliances may salvage any property wrecked, and may render aid and assistance including all necessary towing incidental thereto to any ships wrecked, disabled or in distress, in the waters of Canada contiguous to the United States.</b>	<b>United States.</b>	<b>Indeterminate.</b>	<b>Maintenance of existing reciprocity measures with respect to safety and the protection of the marine environment.</b>



Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Maritime Transport	<p>Preferential treatment may be accorded to services providers of countries with which Canada has concluded agreements, arrangements and other formal or informal undertakings with respect to maritime activities in waters of mutual interest in areas such as: pollution control, safe navigation, barge inspection standards, water quality, pilotage, salvage, drug abuse control and maritime communications.</p>	<p>United States, Denmark and France.</p>	<p>Indeterminate.</p>	<p>Maintenance of existing bilateral agreements, arrangements and undertakings.</p>

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<b>Maritime Transport: Tonnage Dues</b>	<b>United States ships are exempt from the payment of tonnage dues when entering ports in the province of Ontario from the Great Lakes and their connecting and tributary waters.</b>	<b>United States.</b>	<b>Indeterminate.</b>	<b>Maintenance of existing historical preference.</b>
Air and Maritime Transport - Exemptions from tax	Exemption from taxes on income and capital of a non-resident person earned in Canada from the operation of a ship or aircraft in international traffic on the basis of reciprocity with the country in which the person resides.	All countries.	Indeterminate.	Maintenance of reciprocity as the basis for the tax reciprocity exemption.

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Air Transport - aircraft repair and maintenance services provided by service suppliers located outside of Canada	Preferential treatment is extended to the supply of repair and maintenance services as defined in Article I 2. b) (consumption abroad) by some foreign repair and maintenance service suppliers.	All countries.	Indeterminate.	Air safety standards procedures.
Air Transport - the selling and marketing of air transport services	Bilateral air services agreements contain provisions that place limitations on the advertising, selling or marketing of specified air transport services.	All countries.	Indeterminate.	Bilateral air agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Services incidental to agriculture - temporary entry of natural persons supplying services	Temporary entry of agricultural workers from countries with which Canada has signed a memorandum of understanding is subject to an accelerated process for labour certification.	Anguilla Antigua and Barbuda Barbados Dominica Grenada Jamaica Mexico Montserrat St. Kitts-Nevis St. Lucia St. Vincent Trinidad and Tobago	Indeterminate.	Seasonal shortages of experienced farm workers and requirement for guaranteed return passage.
All sectors	Canada accepts compulsory arbitration of investor/state investment disputes brought by or in respect of service suppliers of countries with which Canada may have agreements providing for such a procedure.	All countries.	Indeterminate.	Promotion and protection of foreign investment.