

**GENERAL AGREEMENT  
ON TRADE IN SERVICES**

GATS/SC/16  
15 April 1994  
(94-1015)

---

**CANADA**

**Schedule of Specific Commitments**

(This is authentic in English and French only)

---



**CANADA - SCHEDULE OF SPECIFIC COMMITMENTS**

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

| Sector or subsector   | Limitations on market access | Limitations on national treatment   | Additional commitments |
|---|------------------------------|---|------------------------|
| <p><b>I. HORIZONTAL COMMITMENTS</b></p> <p><u>Cross-border and consumption abroad</u></p> | <p>1), 2) None</p>           | <p>1), 2) None, other than:</p> <ul style="list-style-type: none"> <li>- Tax measures that result in differences of treatment with respect to expenditures made on scientific research and experimental development services</li> <li>- 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.</li> <li>- 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.</li> <li>- Newfoundland and 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.</li> </ul> |                        |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply            | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|-----------------------------------|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |                        |                                |
| Commercial presence<br>(Except banks which are dealt with in Part B, Section 7) | <p>3) None, other than:</p> <p>- 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</p> <p>The monetary amount for 1994 is \$C153 million to be adjusted thereafter annually for changes in nominal GDP</p> |                                   |                        |                        |                                |

- \* 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:
- 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;
  - 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;
  - the effect of the investment on productivity, industrial efficiency, technological development, product innovation and product variety in Canada;
  - the effect of the investment on competition within any industry or industries in Canada;
  - 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
  - the contribution of the investment to Canada's ability to compete in world markets.

**CANADA** (continued)

| Modes of supply:    |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access   | Limitations on national treatment  | Additional commitments |                        |                                |
|                     | <ul style="list-style-type: none"> <li>- 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*</li> </ul> | <ul style="list-style-type: none"> <li>- The supply of a service, or its subsidization, within the public sector is not in breach of this commitment</li> <li>- Subsidies related to research and development - unbound</li> <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> </ul> |                        |                        |                                |

\* 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 of 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.

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply       | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|------------------------------|---|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment   | Additional commitments |                                |
|                     |                              | <ul style="list-style-type: none"> <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 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.</li> <li>- 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</li> </ul> |                        |                                |

**CANADA** (continued)

| Modes of supply:    | 1) Cross-border supply       | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|------------------------------|--|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment  | Additional commitments |                                |
|                     |                              | <p>benefits:</p> <ul style="list-style-type: none"> <li>income security or insurance</li> <li>social security or insurance</li> <li>social welfare</li> </ul> <p>or price:</p> <ul style="list-style-type: none"> <li>public education</li> <li>training</li> <li>health</li> <li>child care</li> </ul> <p>- A majority of the directors of federally incorporated corporations in Canada must be Canadian citizens or persons ordinarily resident in Canada</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 person or organization in relation to acquisition, establishment or operation of any commercial or industrial undertaking including providing:</p> |                        |                                |

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply       | 2) Consumption abroad  | 3) Commercial presence   | 4) Presence of natural persons |
|---------------------|------------------------------|--|--|--------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment  | Additional commitments   |                                |
|                     |                              | <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 Business Corporations Act 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> <p>The Alberta Opportunity Fund gives priority to service suppliers owned and operated by Canadian citizens</p> |                                |



**CANADA** (continued)

| Modes of supply:    | 1) Cross-border supply       | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|------------------------------|---|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment   | Additional commitments |                                |
|                     |                              | <ul style="list-style-type: none"> <li>- <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.</li> <li>- <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.</li> <li>- <u>Newfoundland and Labrador</u>: A majority of the directors of all corporations incorporated under 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.</li> </ul> |                        |                                |

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply       | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|------------------------------|--|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment  | Additional commitments |                                |
|                     |                              | <p>- Ontario: 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 Land Transfer Act 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> <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>- Prince Edward Island: The Prince Edward Island Lands Protection Act 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> |                        |                                |

**CANADA** (continued)

| Modes of supply:    | 1) Cross-border supply       | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|------------------------------|---|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment   | Additional commitments |                                |
|                     |                              | <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 Law on Publicly Owned Lands, priority will be accorded to Québec residents in the acquisition or leasing of public lands. The Québec Land Transfer Duties Act levies an additional tax on transfers of land to non-residents.</p> <p>- <u>Saskatchewan</u>: Under the Saskatchewan Companies Act, 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> |                        |                                |

CANADA (continued)

| Modes of supply:   | 1) Cross-border supply   | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|--|--|---|------------------------|--------------------------------|
| Sector or subsector  | 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 the entry or temporary stay of a natural person who falls in one of the following categories:</p> <p><u>Business visitors</u></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: Entry and stay shall be for a period of no more than 90 days</p> | <p>Unbound, except for the entry or temporary stay of a natural persons who falls in one of the categories included in the market access column</p> |                        |                                |

**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply   | 2) Consumption abroad | 3) Commercial presence                   | 4) Presence of natural persons |
|----------------------------|--|-----------------------|--|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b>  |                       | <b>Limitations on national treatment</b> | <b>Additional commitments</b>  |
|                            | <p><u>Intra Corporate Transferees</u></p> <p>Natural persons of another Member who have been employed by juridical persons of another Member for a period of not less than one year 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> <p>None, other than:</p> <ul style="list-style-type: none"> <li>- Entry and stay shall be a maximum period of three years</li> </ul> |                       |  |                                |

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply   | 2) Consumption abroad             | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|--|-----------------------------------|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access   | Limitations on national treatment | Additional commitments |                                |
|                     | <p>These comprise:</p> <p>a) <u>Executives</u></p> <p>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</p> <p>b) <u>Managers</u></p> <p>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</p> |                                   |                        |                                |

**CANADA** (continued)

| Modes of supply:    |  | 1) Cross-border supply            | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|--|-----------------------------------|------------------------|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access   | Limitations on national treatment | Additional commitments |                        |                                |
|                     | <p>c) <u>Specialists</u></p> <p>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</p> <p><u>Professionals</u></p> <p>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</p> <p>None, other than:</p> <ul style="list-style-type: none"> <li>- 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.</li> </ul> |                                   |                        |                        |                                |

CANADA (continued)

CHART A

| Occupation                     | Minimum educational requirements/alternative credentials   | Other requirements   |
|--------------------------------|--|--|
| <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.



**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply              | 2) Consumption abroad  | 3) Commercial presence        | 4) Presence of natural persons |
|----------------------------|-------------------------------------|--|-------------------------------|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b> | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                                |
| <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 benefits:</p> <ul style="list-style-type: none"> <li>income security or insurance</li> <li>social security or insurance</li> <li>social welfare</li> </ul> <p>or price:</p> <ul style="list-style-type: none"> <li>public education</li> <li>training</li> <li>health</li> <li>child care</li> </ul> |                               |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|--|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment  | Additional commitments   |                        |                                |
| <b>II. SECTOR-SPECIFIC COMMITMENTS</b>   |  |  |  |                        |                                |
| 1. BUSINESS SERVICES   |  |  |  |                        |                                |
| A*. <u>Professional Services</u>   |  |  |  |                        |                                |
| a*) <u>Foreign Legal Consultants</u> (advisory services on foreign and public international law only) (CPC 861*) | <p>1) None</p> <p>2) None</p> <p>3) None, other than Commercial presence must take the form of a sole proprietorship or partnership</p> <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Lawyers</u> (Prince Edward Island, Alberta, Ontario and Newfoundland): Requirement to be permanent resident for accreditation (Québec): Citizenship requirement</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 British Columbia, Saskatchewan and Ontario on the following basis:</p> <p>1. In British Columbia and Saskatchewan the FLC must be a "member in good standing" of the legal profession in his/her home country.</p> <p>2. In Saskatchewan, the FLC must have practised the law of his/her country for at least three complete years and in Ontario for at least the five preceding years.</p> |                        |                                |

\* Asterisks designate "part of".

**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply              | 2) Consumption abroad                    | 3) Commercial presence  | 4) Presence of natural persons |
|----------------------------|-------------------------------------|--|---|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b> | <b>Limitations on national treatment</b> | <b>Additional commitments</b>   |                                |
|                            |                                     |  | <p>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.</p> <p>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.</p> <p>5. The FLC in Saskatchewan undertakes not to accept, hold, transfer and or in any other manner deal with trust funds.</p> <p>6. In British Columbia and Saskatchewan the FLC must complete any mandatory continuing legal education programme.</p> <p>7. In Ontario the FLC must reside or undertake to reside in Ontario as soon as practicable.</p> |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| b) Accounting, auditing and book-keeping services (CPC 862) | <p>1) None, other than:<br/><u>Auditing</u> (Saskatchewan, Newfoundland, Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence (Manitoba, Québec): Citizenship requirement for accreditation (Alberta, Ontario): Permanent residence required for accreditation</p> <p>2) None, other than:<br/><u>Auditing</u> (Saskatchewan, Newfoundland, Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence (Manitoba, Québec): Citizenship requirement for accreditation (Alberta, Ontario): Permanent residence required for accreditation</p> | <p>1) None, other than:<br/><u>Auditing</u> (Alberta, Newfoundland, Nova Scotia, Prince Edward Island, Manitoba and Saskatchewan): Residency requirement for accreditation<br/><u>Licensed Public Accountants</u> (Manitoba): Residency requirement for accreditation</p> <p>2) None</p> |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad         | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|-------------------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b>                                       | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                        |                                |
| c) Taxation Services<br>(excluding legal services)<br>(CPC 863*) | 3) None, other than commercial presence must take the form of a sole proprietorship or partnership   | 3) None, other than:<br><u>Auditing</u> (Saskatchewan, British Columbia, Ontario, Nova Scotia, Québec, Prince Edward Island, Newfoundland and Alberta): Office must be under the management of a resident  |                               |                        |                                |
|  | 4) Unbound except as indicated in the horizontal section, and:<br><u>Auditing</u> (Saskatchewan, Newfoundland, Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence (Manitoba, Québec): Citizenship requirement for accreditation (Alberta, Ontario): Permanent residence required for accreditation | 4) Unbound except as indicated in the horizontal section, and:<br><u>Auditing</u> (Alberta, Newfoundland, Nova Scotia, Prince Edward Island, Manitoba and Saskatchewan): Residency requirement for accreditation<br><u>Licensed Public Accountants</u> (Manitoba): Residency requirement for accreditation |                               |                        |                                |
|  | 1) None  | 1) None  |                               |                        |                                |
|  | 2) None  | 2) None  |                               |                        |                                |
|  | 3) None  | 3) None  |                               |                        |                                |
|  | 4) Unbound except as indicated in the horizontal section   | 4) Unbound except as indicated in the horizontal section   |                               |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment  | Additional commitments |                        |                                |
| d) Architectural services (CPC 8671)   | <p>1) None, other than:<br/><u>Architects (Québec)</u>: Citizenship requirement for accreditation</p>  | <p>1) None, other than:<br/><u>Architects (Nova Scotia, New Brunswick and Newfoundland)</u>: residency requirement for accreditation<br/><u>Landscape architects (Newfoundland)</u>: Residency requirement for accreditation</p>   |                        |                        |                                |
| Advisory and pre-design architectural services (CPC 86711)                     | <p>2) None</p> <p>3) None, other than:<br/><u>Architects</u>: Commercial presence must take the form of a sole proprietorship or partnership</p> | <p>2) None</p> <p>3) None, other than:<br/><u>Architects (Prince Edward Island)</u>: Non-resident firms are required to maintain a higher per centage of practitioners in a partnership</p>  |                        |                        |                                |
| Architectural design services (CPC 86712)                                      | <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Architects (Québec)</u>: Citizenship requirement for accreditation</p>  | <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Architects (Nova Scotia, New Brunswick and Newfoundland)</u>: Residency requirement for accreditation<br/><u>Landscape architects (Newfoundland)</u>: Residency requirement for accreditation</p> |                        |                        |                                |
| Contract administration services (CPC 86713)                                   |  |  |                        |                        |                                |
| Combined architectural design and contract administration services (CPC 86714) |  |  |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:  |  | 1) Cross-border supply   | 2) Consumption abroad         | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|-------------------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                        |                                |
| Other architectural services (CPC 86719)  |  |  |                               |                        |                                |
| e) Engineering services (CPC 8672)  | 1) None, other than:<br><br><u>Consulting Engineers (Manitoba):</u> Requirement for a commercial presence for accreditation  | 1) None, other than:<br><br><u>Engineers (Saskatchewan):</u> Residency requirement for accreditation |                               |                        |                                |
| Advisory and consultative engineering services (CPC 86721)  |  |  |                               |                        |                                |
| Engineering design services for foundations and building structures (CPC 86722)                   | <u>Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia):</u> Must be permanent resident for accreditation<br>(Québec): Citizenship requirement for accreditation |  |                               |                        |                                |
| Engineering design services for mechanical and electrical installations for buildings (CPC 86723) | 2) None, other than:<br><br><u>Consulting Engineers (Manitoba):</u> Requirement for a commercial presence for accreditation  | 2) None  |                               |                        |                                |
| Engineering design services for civil engineering construction (CPC 86724)                        | <u>Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia):</u> Must be permanent resident for accreditation<br>(Québec): Citizenship requirement for accreditation |  |                               |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
| Engineering design for industrial processes and production (CPC 86725)                | 3) None  | 3) None   |                        |                        |                                |
| Engineering design services n.e.c. (CPC 86726)  | 4) Unbound except as indicated in the horizontal section, and:<br><br>Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation | 4) Unbound except as indicated in the horizontal section, and:<br><br>Engineers (Saskatchewan): Residency requirement for accreditation |                        |                        |                                |
| Other engineering services during the construction and installation phase (CPC 86727) |  |   |                        |                        |                                |
| Other engineering services (CPC 86729)  |  |   |                        |                        |                                |



CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply            | 2) Consumption abroad | 3) Commercial presence | 4) Presence of natural persons |
|---|---|-----------------------------------|-----------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment |                       |                        | Additional commitments         |
| f) Integrated engineering services (CPC 8673)<br><br>Integrated engineering services for transportation infrastructure turnkey projects (CPC 86731) | 1) None, other than:<br><br><u>Consulting Engineers (Manitoba):</u><br>Requirement for a commercial presence for accreditation<br><br><u>Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia):</u> Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation |                                   |                       |                        |                                |
| Integrated engineering and project management services for water supply and sanitation works turnkey projects (CPC 86732)                           | 2) None, other than:<br><br><u>Consulting Engineers (Manitoba):</u><br>Requirement for a commercial presence for accreditation<br><br><u>Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia):</u> Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation |                                   |                       |                        |                                |
| Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)  | 3) None   |                                   |                       |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment  | Additional commitments |                        |                                |
| Integrated engineering services for other turnkey projects (CPC 86739) | 4) Unbound except as indicated in the horizontal section, and:<br><u>Engineers</u> (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation                  |  |                        |                        |                                |
| g) Urban planning and landscape architectural services (CPC 8674)      | 1) None, other than:<br><u>Community/Urban Planning</u> (Québec): Citizenship requirement for use of title<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section, and:<br><u>Community/Urban Planning</u> (Québec): Citizenship requirement for use of title | 1) None, other than:<br><u>Community/Urban Planning</u> (Newfoundland and Saskatchewan): Residency requirement<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section, and:<br><u>Community/Urban Planning</u> (Newfoundland and Saskatchewan): Residency requirement |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad         | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|-------------------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b>   | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                        |                                |
| <p><b>B*.</b> <u>Computer and Related Services</u></p> <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 7BI (CPC 842*)</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> |                               |                        |                                |

CANADA (continued)

| Modes of supply:   |                              | 1) Cross-border supply            | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|------------------------------|-----------------------------------|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access | Limitations on national treatment | Additional commitments |                        |                                |
| c*) Data processing services, including processing, tabulation and facilities management services, excluding Communications Services 2Cn and Financial Services 7BI (CPC 843*) |                              |                                   |                        |                        |                                |
| d*) Data base services, excluding those listed under Financial Services 7BI (CPC 844*)   |                              |                                   |                        |                        |                                |
| e) Maintenance and repair services of office machinery and equipment including computers (CPC 845)<br>Other computer services (CPC 849)  |                              |                                   |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
| C*. <u>Research and Development</u>  | 1) None  | 1) None   |                        |                        |                                |
| b*) Research and experimental development services on social sciences and humanities, including law, economics, except linguistics and language (CPC 852*) | 2) None  | 2) None   |                        |                        |                                |
|  | 3) None  | 3) None   |                        |                        |                                |
|  | 4) Unbound except as indicated in the horizontal section   | 4) Unbound except as indicated in the horizontal section  |                        |                        |                                |
| D. <u>Real Estate Services</u>   |  |   |                        |                        |                                |
| a) Real estate services involving own or leased property (CPC 821)   | 1) None, other than:<br><u>Real Estate Services</u> (Ontario, Nova Scotia, Newfoundland, Prince Edward Island and Saskatchewan): Services must be supplied through a commercial presence     | 1) None, other than:<br><u>Real Estate Agents</u> (Alberta, Québec, Yukon, Manitoba, Nova Scotia, Newfoundland, British Columbia and Prince Edward Island): Residency requirement |                        |                        |                                |
| b) Real estate services on a fee or contract basis (CPC 822)   | <u>Real Estate Agents</u> (Alberta, Newfoundland): Services must be supplied through a commercial presence<br><u>Chartered Appraisers</u> (Québec): Citizenship requirement for use of title |   |                        |                        |                                |
|  | 2) None  | 2) None   |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| E*. <u>Rental/Leasing Services without Operators</u>   | <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Real Estate Services</u> (Ontario, Nova Scotia, Newfoundland, Prince Edward Island and Saskatchewan): Services must be supplied through a commercial presence</p> <p><u>Real Estate Agents</u> (Alberta, Newfoundland): Services must be supplied through a commercial presence</p> <p><u>Chartered Appraisers</u> (Québec): Citizenship requirement for use of title</p> | <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Real Estate Agents</u> (Alberta, Québec, Yukon, Manitoba, Nova Scotia, Newfoundland, British Columbia and Prince Edward Island): Residency requirement</p> |                        |                        |                                |
| a), b), c), d) Leasing or rental services concerning machinery and equipment without operator, including computers (CPC 831) | <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>   |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| 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*) |   |   |                        |                        |                                |
| F*. <u>Other Business Services</u>  |   |   |                        |                        |                                |
| b) Market research and public opinion polling services (CPC 864)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply                                   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment                        | Additional commitments |                        |                                |
| c) <u>Management consulting services</u> (CPC 865)         | 1) None, other than:<br><br><u>Agrologists</u> (Newfoundland): Permanent residency requirement for accreditation (Québec); Citizenship requirement for accreditation           | 1) None  |                        |                        |                                |
| General management consulting services (CPC 86501)         | <u>Professional Administrators and Certified Management Consultants</u> (Québec - Québec Professional Corporation of Administrators): Citizenship requirement for use of title |  |                        |                        |                                |
| Financial management consulting services (CPC 86502)       | <u>Industrial Relations Counsellors</u> (Québec): Citizenship requirement for use of title   |  |                        |                        |                                |
| Marketing management consulting services (CPC 86503)       | 2) None, other than:   | 2) None  |                        |                        |                                |
| Human resources management consulting services (CPC 86504) | <u>Agrologists</u> (Newfoundland): Permanent residency requirement for accreditation (Québec); Citizenship requirement for accreditation                                       |  |                        |                        |                                |
| Production management consulting services (CPC 86505)      | 3) None  | 3) None  |                        |                        |                                |
|  | 4) Unbound except as indicated in the horizontal section, and:   | 4) Unbound except as indicated in the horizontal section |                        |                        |                                |



CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
| Public relations services (CPC 86506)   | <u>Agrologists</u> (Newfoundland): Permanent residency requirement for accreditation (Québec): Citizenship requirement for accreditation   |   |                        |                        |                                |
| Other management consulting services, including agrology, agronomy, farm management and related consulting services (CPC 86509) | <u>Professional Administrators and Certified Management Consultants</u> (Québec - Québec Professional Corporation of Administrators): Citizenship requirement for use of title<br><u>Industrial Relations Counsellors</u> (Québec): Citizenship requirement for use of title |   |                        |                        |                                |
| d) Services related to management consulting (CPC 866)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in horizontal section  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in horizontal section     |                        |                        |                                |
| e) Technical testing and analysis services including quality control and inspection (CPC 8676)                                  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| f*) Rental of agricultural equipment with operator (CPC 8811*)  | 1) None<br>2) None<br>3) None   | 1) None<br>2) None<br>3) None   |                        |                        |                                |
| Services incidental to forestry and logging, including forest management (CPC 8814)                                     | 4) Unbound except as indicated in the horizontal section                                  | 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) | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section |                        |                        |                                |
| Site preparation for mining (CPC 5115)  |   |   |                        |                        |                                |
| i*) Toll refining services - oil (CPC 8845*)  | 1) None<br>2) None, other than:   | 1) None<br>2) None  |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector                                     | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| Toll refining services - basic metals (CPC 8851)        | <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:<br/><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>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p> |                        |                        |                                |
| l) Investigation and security services (CPC 873)        | <p>1) None, other than:<br/><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>1) None</p> <p>2) None</p>   |                        |                        |                                |

CANADA (continued)

| Modes of supply:  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|--|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment  | Additional commitments |                                |
| <p>m) Related scientific and technical consulting services (CPC 8675)</p> | <p>3) None, other than:<br/><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</p> <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Security and investigation services</u> (Québec): Citizenship requirement for private investigators</p> <p>1) None, other than:<br/>Free Miner (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>3) None, other than:<br/><u>Security and Investigation Services</u> (Newfoundland): 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> <p>1) None, other than:<br/><u>Mineral and Petroleum Exploration and Development</u>: Federal and subnational 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> |                        |                                |

CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| Geological, geophysical and other scientific prospecting services, including those related to mining (CPC 86751) | <p><u>Land Surveyors</u> (Saskatchewan): Requirement for a commercial presence for accreditation. (Manitoba, Nova Scotia, and Québec): Citizenship requirement for accreditation. (Newfoundland): Permanent residency requirement for accreditation.</p> <p><u>Subsurface Surveying Services</u> (Québec): Citizenship requirement for accreditation</p> <p><u>Professional Technologist</u> (Québec): Citizenship requirement for accreditation</p> <p><u>Chemists</u> (Québec): Citizenship requirement for accreditation</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 and Québec): Citizenship requirement for accreditation</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): Residency requirement for accreditation</p> <p><u>Land Surveyors</u> (Ontario, British Columbia): Residency requirement for accreditation</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 subnational 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> | Additional commitments |                        |                                |
| Subsurface surveying services (CPC 86752)  |   |  |                        |                        |                                |
| Surface surveying services (CPC 86753)   |   |  |                        |                        |                                |
| Map making services (CPC 86754)  |   |  |                        |                        |                                |

CANADA (continued)

| Modes of supply:    |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
|                     | <p><u>Subsurface Surveying Services</u> (Québec):<br/>Citizenship requirement for accreditation</p> <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:<br/><u>Free Miner</u> (British Columbia): Applicant must be a permanent resident</p> <p><u>Land Surveyors</u> (Manitoba, Nova Scotia, and Québec): Citizenship requirement for accreditation<br/>(Newfoundland): Permanent residency requirement for accreditation</p> | <p><u>Land Surveyors</u> (Ontario, British Columbia): Residency requirement for accreditation<br/>(Ontario): Training must be completed in that province for accreditation</p> <p>3) None, other than:<br/><u>Cadastral Surveying</u> (Ontario): 70 per cent or more of shares must be owned by Canadians</p> <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Applied Science Technologist/Technician</u> (British Columbia): Residency requirement for accreditation<br/><u>Cadastral surveying</u> (Ontario): Residency requirement for accreditation<br/><u>Geoscientists</u> (Newfoundland): Residency requirement for accreditation</p> |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment  | Additional commitments |                        |                                |
| n) Repair services of personal and household goods (CPC 633)<br><br>Repair services incidental to metal products, machinery and equipment including computers and communications equipment on a fee or contract basis (CPC 8861 to 8866) | <p><u>Subsurface surveying services (Québec):</u> Citizenship requirement for accreditation</p> <p><u>Professional Technologist (Québec):</u> Citizenship requirement for use of title</p> <p><u>Chemists (Québec):</u> Citizenship requirement for accreditation</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>Land Surveyors (Ontario, British Columbia):</u> Residency requirement for accreditation</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p> |                        |                        |                                |

CANADA (continued)

| Modes of supply:                                 |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector                              | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| o) Building-cleaning services (CPC 874)          | <ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>   | <ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul> |                        |                        |                                |
| q) Packaging services (CPC 876)                  | <ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>   | <ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul> |                        |                        |                                |
| s) Other business services, including: (CPC 879) | <ul style="list-style-type: none"> <li>1) None, other than:<br/><u>Credit Reporting (Saskatchewan): Services must be supplied through a commercial presence</u></li> </ul>                                      | <ul style="list-style-type: none"> <li>1) None, other than:<br/><u>Patent and Trade Mark Agents (federal): Residency requirement</u></li> </ul>               |                        |                        |                                |
| Credit reporting services (CPC 87901)            | <ul style="list-style-type: none"> <li><u>Credit Reporting and Collection Agencies (Newfoundland, Prince Edward Island and Nova Scotia): Services must be supplied through a commercial presence</u></li> </ul> | <ul style="list-style-type: none"> <li><u>Collection Agencies (natural persons) (Ontario, Saskatchewan): Residency requirement</u></li> </ul>                 |                        |                        |                                |
| Collection agency services (CPC 87902)           | <ul style="list-style-type: none"> <li><u>Certified Translators (Québec): Citizenship requirement for use of title</u></li> </ul>   | <ul style="list-style-type: none"> <li><u>Certified Translators (Québec): Citizenship requirement for use of title</u></li> </ul>                             |                        |                        |                                |



CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                                    | Additional commitments |                        |                                |
| Telephone answering services (CPC 87903)                           | <u>Consumer Reporting Agencies</u> (Nova Scotia and Newfoundland): For juridical persons, requirement for a commercial presence<br>(Nova Scotia): For natural persons requirement for permanent residency       |  |                        |                        |                                |
| Duplicating services (CPC 87904)                                   | <u>Collection Agency Services</u> (Alberta): Trust funds must remain in Alberta. Must maintain address for service in Alberta.  |  |                        |                        |                                |
| Translation and interpretation services (CPC 87905)                | <u>Certified Translators and Interpreters</u> (Québec): Citizenship requirement for use of title  |  |                        |                        |                                |
| Mailing list compilation and mailing services (CPC 87906)          | 2) None, other than:  | 2) None, other than:   |                        |                        |                                |
| Specialty design services (CPC 87907)                              | <u>Certified Translators and Interpreters</u> (Québec): Citizenship requirement for use of title  | <u>Patent and Trade Mark Agents</u> (federal): Residency requirement |                        |                        |                                |
| Other business services n.e.c. including patent agents (CPC 87909) | 3) <u>Collection Agencies</u> (Ontario): Foreign ownership restricted to 25 per cent in total and 10 per cent by any individual<br><u>Consumer Reporting Agencies</u> (Nova Scotia): Requirement to incorporate |  |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| <p>2. COMMUNICATION SERVICES</p> <p>B*. <u>Courier services</u></p> <p>Commercial courier services, including by public transport or self-owned transport (CPC 75121*)</p> | <p>4) Unbound except as indicated in the horizontal section, and:</p> <p><u>Certified Translators and Interpreters (Québec)</u>: Citizenship requirement for use of title</p> <p><u>Consumer Agent Services (Nova Scotia)</u>: For natural persons, requirement for permanent residency</p> <p>1) None</p> <p>2) None</p> <p>3) None, other than:</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> <p>1) None</p> <p>2) None</p> <p>3) None</p> |                        |                        |                                |

CANADA (continued)

| Modes of supply:  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment  | Additional commitments |                                |
| <p>C*: <u>Telecommunication services, of which:</u></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><u>Courier Services</u> (Nova Scotia and Manitoba): 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.)</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>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> |                        |                                |

CANADA (continued)

| Modes of supply:  |                              | 1) Cross-border supply            | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|------------------------------|-----------------------------------|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access | Limitations on national treatment | Additional commitments |                        |                                |
| h) Electronic mail (CPC 7523*)  |                              |                                   |                        |                        |                                |
| 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*)             |                              |                                   |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
| <p>3. CONSTRUCTION SERVICES</p> <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:</p> <p><u>Construction Contractor (Ontario)</u>: 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.</p> <p>(Newfoundland): A deposit of 6 per cent of the contract amount or a bond equivalent is required from non-resident contractors</p> <p>4) Unbound except as indicated in the horizontal section</p> |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | 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> | 1) None, other than <u>cabotage</u> (see transportation section)   | 1) None  |                        |                        |                                |
|  | 2) None  | 2) None  |                        |                        |                                |
|  | 3) None, other than: <u>Construction (Ontario): An applicant and holder of a water power site development permit must be incorporated in Ontario</u> | 3) None  |                        |                        |                                |
|  | 4) Unbound except as indicated in the horizontal section   | 4) Unbound except as indicated in the horizontal section, and: <u>Construction (Ontario): An applicant and holder of a water power site development permit must be a resident of Ontario</u> |                        |                        |                                |
| <p>C. <u>Installation and assembly work</u></p> <p>Assembly and erection of prefabricated constructions (CPC 514)</p>  | 1) None  | 1) None  |                        |                        |                                |
|  | 2) None  | 2) None  |                        |                        |                                |
|  | 3) None  | 3) None  |                        |                        |                                |
|  | 4) Unbound except as indicated in the horizontal section   | 4) Unbound except as indicated in the horizontal section   |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| Installation work<br>(CPC 516)  |   |   |                        |                        |                                |
| D. <u>Building completion and finishing work</u><br>Building completion and finishing work<br>(CPC 517)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section |                        |                        |                                |
| E*. <u>Other</u>  | 1) None, other than:<br><u>Cabotage</u> (See Transportation Section)                      | 1) None   |                        |                        |                                |
| Pre-erection work at construction sites, including excavation, earthmoving and site work except 5115, site preparation for mining<br>(CPC 511*) | 2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section            | 2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section            |                        |                        |                                |
| Special trade construction work<br>(CPC 515)  |   |   |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment  | Additional commitments |                        |                                |
| <p>Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p> <p>4. DISTRIBUTION SERVICES</p> <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> |                        |                        |                                |



CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | 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 (Québec):</u> Services must be supplied through a commercial presence</p> <p><u>Marketing of Fish Products (Nova Scotia):</u> Nova Scotia residents require ministerial approval to enter into agreements with non-residents</p> <p><u>Sale of Motor Vehicles (Saskatchewan):</u> Services must be supplied through a commercial presence</p> <p><u>Automobile Dealers and Salvage Dealers (Newfoundland):</u> Services must be supplied through a commercial presence</p> <p><u>Sale of Amusement Machines (Québec):</u> Citizenship requirement in order to sell amusement machines</p> <p>2) None</p> <p>3) None, other than:</p> <p><u>Fish Buyers (British Columbia):</u> Mobile fish buyers licenses are not issued to foreigners</p> | <p>1) None, other than:</p> <p><u>Fish Buyers (Newfoundland):</u> Non-residents must be registered and licensed in order to purchase unprocessed fish from primary producers and/or process fish</p> <p>2) None</p> <p>3) None</p> |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | 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>4) Unbound except as indicated in the horizontal section</p> <p>1) None, other than:<br/><u>Itinerant Sellers</u> (Ontario and Québec): Commercial presence required<br/><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>4) Unbound except as indicated in the horizontal section</p> <p>1) None, other than:<br/><u>Distribution Services</u><br/>Indirect tax measures that result in differences in treatment with respect to delivery by mail of goods in Canada<br/><u>Direct Sellers</u> (Newfoundland): Residency requirement</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p> |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:   |  | 1) Cross-border supply                   | 2) Consumption abroad                    | 3) Commercial presence                   | 4) Presence of natural persons |
|--|--|--|--|--|--------------------------------|
| <b>Sector or subsector</b>   | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b> | <b>Limitations on national treatment</b> | <b>Limitations on national treatment</b> | <b>Additional commitments</b>  |
| Sale of motor vehicles including automobiles and other road vehicles (CPC 6111)      |  |  |  |  |                                |
| Sale of parts and accessories of motor vehicles (CPC 6113)                           |  |  |  |  |                                |
| Sales of motorcycles and snowmobiles and of related parts and accessories (CPC 6121) |  |  |  |  |                                |
| D*. <u>Franchising</u>   | 1) None, other than:<br><br>(Alberta): Service suppliers required to designate a place within Alberta where they can be served legal documents | 1) None                                  |  |  |                                |
| Franchising related to non-financial intangible assets (CPC 8929*)                   | 2) None  | 2) None                                  |  |  |                                |

CANADA (continued)

| Modes of supply:  | 1) Cross-border supply   | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment   | Additional commitments |                                |
| <p>E*. <u>Other</u></p> <p>Retail sales of motor fuel (CPC 613)</p> | <p>3) None, other than:<br/>(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, other than:<br/><u>Retail petroleum (Prince Edward Island):</u><br/><u>Public convenience and necessity test</u><br/>(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>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> |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply                                   | 2) Consumption abroad                                    | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|--|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access                             | Limitations on national treatment                        | Additional commitments                                   |                        |                                |
| 6. ENVIRONMENTAL SERVICES   | 4) Unbound except as indicated in the horizontal section | 4) Unbound except as indicated in the horizontal section | 4) Unbound except as indicated in the horizontal section |                        |                                |
| A. <u>Sewage services</u><br>(CPC 9401)                             | 1) None  | 1) None  |  |                        |                                |
| B. <u>Refuse disposal services</u><br>(CPC 9402)                    | 2) None<br>3) None                                       | 2) None<br>3) None                                       |  |                        |                                |
| C. <u>Sanitation and similar services</u><br>(CPC 9403)             | 4) Unbound except as indicated in the horizontal section | 4) Unbound except as indicated in the horizontal section |  |                        |                                |
| D. <u>Other</u><br>Cleaning services of exhaust gases<br>(CPC 9404) |  |  |  |                        |                                |

CANADA (continued)

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

| Sector or subsector   | Limitations on market access | Limitations on national treatment | Additional commitments |
|---|------------------------------|-----------------------------------|------------------------|
| <p>Noise abatement services (CPC 9405)</p> <p>Nature and landscape protection services (CPC 9406)</p> <p>Other environmental services n.e.c. (CPC 9409)</p>   |                              |                                   |                        |
| <p>7. FINANCIAL SERVICES</p>  |                              |                                   |                        |
| <p><u>Measures Applicable to All Sectors in Financial Services:</u></p>   |                              |                                   |                        |
| <p>1. Commitments in this Chapter are undertaken in accordance with the <u>Understanding on Commitments in Financial Services ("Understanding")</u>.</p> <p>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 <u>Market Access of the Understanding</u>. It is understood that paragraph 4 of that section of the <u>Understanding</u> does not impose any obligation to allow non-resident financial services suppliers to solicit business.</p> <p>3. The commitments on "commercial presence" are bound according to the <u>Understanding</u>.</p> <p>4. The commitments on "presence of natural persons" are scheduled in accordance with the <u>Understanding</u> and bound according to the general limitations applicable to all sectors in this schedule (Part I).</p> <p>5. Otherwise, the commitments in this Chapter are subject to the general conditions or limitations applicable to all sectors in this schedule.</p> |                              |                                   |                        |

CANADA (continued)

| Modes of supply:   |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
|  | <p>1) None</p> <p>2) None</p> <p>3) None, other than:</p> <p>Federally-regulated financial institutions having capital in excess of \$750 million are required, within five years of having reached the threshold, to have 35 per cent of their voting shares widely-held and listed and posted for trading on a Canadian stock exchange</p> | <p>1) None</p> <p>2) None</p> <p>3) None, other than:</p> <p>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.</p> |                        |                        |                                |
| A. <u>Insurance and insurance-related services</u><br>(CPC 812* + 814) | <p>4) See paragraph 3 of headnote on Financial Services</p> <p>1) None, other than:</p> <p><u>Direct insurance (federal):</u> Services must be supplied through a commercial presence with the exception of marine insurance</p> <p>(All provinces): Services must be supplied through a commercial presence</p>                             | <p>4) See paragraph 3 of headnote on Financial Services</p> <p>1) None</p>  |                        |                        |                                |
| a) Life, accident and health insurance services<br>(CPC 8121)          |  |   |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
| b) Non-life insurance services (except deposit insurance and similar compensation schemes) (CPC 8129) | <p><u>Reinsurance and retrocession</u> (federal): Services must be supplied through a commercial presence</p> <p>(All provinces, excluding Alberta): Services must be supplied through a commercial presence.</p> <p>2) None, other than:</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> |                        |                        |                                |
| c) Reinsurance and retrocession (CPC 81299*)  | <p><u>Reinsurance and retrocession</u> (federal): The purchase of reinsurance services by a Canadian insurer, other than a life insurer or a reinsurer, form a non-resident reinsurer is limited to no more than 25 per cent of the risks undertaken by the insurer purchasing the reinsurance</p> |   |                        |                        |                                |



**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence        | 4) Presence of natural persons |
|----------------------------|--|--|-------------------------------|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                                |
|                            | <p>3) None, other than:</p> <p><u>Direct insurance and reinsurance and retrocession (federal)</u>: The solicitation of insurance services in Canada can only be effected through:</p> <ul style="list-style-type: none"> <li>i) a corporation incorporated under the laws of Canada;</li> <li>ii) corporation incorporated by or under the laws of another jurisdiction (i.e., a branch of a foreign corporation);</li> <li>iii) an association formed on the plan known as Lloyd's.</li> </ul> <p>A controlling number of shares of a Canadian insurance subsidiary must be held directly by 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 (federal)</u>: A minimum of one-half of directors must be resident Canadians</p> <p>(British Columbia): A majority of the directors must be resident in Canada and at least one director must be resident in British Columbia</p> <p>(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> |                               |                                |

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply  | 2) Consumption abroad             | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|---|-----------------------------------|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access  | Limitations on national treatment | Additional commitments |                                |
|                     | <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>(All provinces): Insurance activities can only be provided through:</p> <ul style="list-style-type: none"> <li>i) a corporation incorporated under provincial statutes;</li> <li>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);</li> <li>iii) an association formed on the plan known as Lloyds; and</li> <li>iv) (Ontario): Reciprocal insurance exchanges.</li> </ul> <p>(Alberta): Subsidiaries of foreign insurance corporations must be federally-authorized</p> |                                   |                        |                                |

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply   | 2) Consumption abroad                                | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|--|--|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access   | Limitations on national treatment                    | Additional commitments |                                |
|                     | <p>(Québec): Non-residents can acquire, either directly or indirectly, no more than 30 per cent of the voting shares of any Canadian-controlled and Québec-chartered company without ministerial approval</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> <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>Non-life insurance (Ontario):</u> Reciprocal insurance exchanges must maintain guarantee fund of \$50,000 unless an auto or fire insurer has principal office in Ontario, then \$25,000 is required</p> <p><u>Motor vehicle insurance:</u> (Québec, Manitoba, Saskatchewan and British Columbia): Motor vehicle insurance is provided by public monopoly</p> |  |                        |                                |
| 4)                  | See paragraph 3 of headnote on Financial Services  | 4) See paragraph 3 of headnote on Financial Services |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply                     | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment          | Additional commitments |                        |                                |
| d) Services auxiliary to insurance (including broking and agency services) (CPC 8140) | <p>1) None, other than:<br/><u>Intermediation of insurance relating to maritime shipping, commercial aviation, space launching, freight (inc. satellites) and goods in international transit</u> (all provinces): Services must be supplied through a commercial presence in the province in which the service is provided</p> <p><u>Adjustment services (Newfoundland)</u>: Non-resident adjusters must, as a condition for obtaining a license, agree to act through the facilities of an adjuster, adjusting company, representative, agent or broker licensed under provincial law</p> <p>(Ontario and Prince Edward Island): Non-resident individual adjusters are prohibited from being adjusters in the province</p> <p>2) None</p> | <p>1) None</p> <p>2) None, other than:</p> |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply  | 2) Consumption abroad   | 3) Commercial presence        | 4) Presence of natural persons |
|----------------------------|---|---|-------------------------------|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>  | <b>Additional commitments</b> |                                |
|                            | <p>3) None, other than:</p> <p>(Ontario): No license 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 grandfathering cannot expand through purchase of assets or business or merger or amalgamation with any other</p> | <p><u>Intermediation of insurance relating to commercial aviation, space launching, freight (inc. satellites) and goods in international transit (federal):</u> 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</p>                |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply                                      | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                           | Additional commitments |                        |                                |
|   | <p>broker, agent or adjuster. No license 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.</p> <p>(Newfoundland): Extra-provincial adjustment companies must be sponsored by a resident Newfoundland company or agency</p> <p>4) See paragraph 3 of headnote on Financial Services, and:</p> <p>(Newfoundland): Extra-provincial individual adjusters and representatives must be sponsored by a resident Newfoundland insurance company or agency</p> | <p>4) See paragraph 3 of headnote on Financial Services</p> |                        |                        |                                |
| <p>B. <u>Banking and other financial services</u> (excl. insurance) (CPC 81115 to 81119 + 813)</p> <p>a) Acceptance of deposits and other repayable funds from the public (CPC 81115 - 81119)</p> | <p>1) None</p> <p>2) None</p> <p>3) None, other than:</p>  | <p>1) None</p> <p>2) None</p> <p>3) None, other than:</p>   |                        |                        |                                |

CANADA (continued)

| Modes of supply:  | 1) Cross-border supply  | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|---|---|---|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |                                |
| b) Lending of all types, incl., inter alia, consumer credit, mortgage credit, factoring and financing of commercial transactions (CPC 8113) | <p><u>Banks:</u> Foreign banks must incorporate subsidiaries in Canada to undertake the business of banking</p> <p>No one person (Canadian or foreign) may own more than 10 per cent of any class of shares of a Schedule I bank</p> <p><u>Trust and loan companies</u> (federal and all provinces): Federal or provincial incorporation is required</p>  | <p><u>Banks:</u> Ministerial approval is required for foreign bank subsidiaries to open more than one branch</p> <p>A minimum of one-half of the directors must be resident Canadians</p> <p><u>Trust and loan companies</u> (federal): A minimum of one-half of the directors must be resident Canadians</p> |                        |                                |
| c) Financial leasing (CPC 8112)   |   |   |                        |                                |
| d) All payment and money transmission services (CPC 81339*)   | <p>(Ontario, Québec and Manitoba): The direct or indirect acquisition of Canadian-controlled companies by foreign persons is restricted to 10 per cent individually and 25 per cent collectively</p>  | <p>(Alberta): At least three-quarters of the directors must be ordinarily resident in Canada</p>  |                        |                                |
| e) Guarantees and commitments (CPC 81199*)  | <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): 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, are subject to ministerial approval</p> | <p>(British Columbia): A majority of the directors must be resident in Canada and at least one director must be resident in British Columbia</p> <p>(Nova Scotia): A majority of directors must be resident in Canada and Canadian citizens</p>   |                        |                                |

CANADA (continued)

| Modes of supply:    | 1) Cross-border supply   | 2) Consumption abroad   | 3) Commercial presence | 4) Presence of natural persons |
|---------------------|--|---|------------------------|--------------------------------|
| Sector or subsector | Limitations on market access   | Limitations on national treatment   | Additional commitments |                                |
|                     | <p>(Ontario): Incorporation or registration will be refused unless authorities are satisfied that there exists a public benefit and advantage for an additional corporation. 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>Banks and trust companies</u> (federal): A controlling number of shares of a Canadian bank or trust company subsidiary must be held directly by the foreign bank or trust company incorporated in the jurisdiction where the foreign bank or trust company, either directly or through a subsidiary, principally carried on business</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><u>Mortgage brokers</u> (Ontario): Must incorporate under the laws of Canada, Ontario or of another province.</p> <p>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>(Manitoba and 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>(Ontario): A majority of directors must be Canadian citizens</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 and Manitoba): Directors of credit unions must be Canadian citizens</p> <p>(British Columbia): Directors and sub-directors of credit unions must be residents of the province</p> <p>(Manitoba): Credit unions and caisses populaires are exempt from the corporate capital tax</p> <p>(Alberta): Directors of credit unions must be permanent residents of Canada and three-quarters must at all times be ordinarily resident in the province</p> |                        |                                |



CANADA (continued)

| Modes of supply:    | 1) Cross-border supply  | 2) Consumption abroad   | 3) Commercial presence                                      | 4) Presence of natural persons |
|---------------------|---|---|---|--------------------------------|
| Sector or subsector | Limitations on market access  | Limitations on national treatment   | Additional commitments                                      |                                |
|                     | <p>(Nova Scotia): Must incorporate under the laws of Canada or Nova Scotia</p> <p>(Alberta): Must maintain a business office in the province</p> <p><u>Loan and investment companies (Québec):</u> Federal or provincial incorporation</p> <p><u>Co-operative corporations (Ontario):</u> Must incorporate in Ontario</p> <p><u>Lending of all types (Nova Scotia):</u> Must incorporate under the laws of Canada or Nova Scotia</p> <p><u>Acceptance of deposits (Québec):</u> The acceptance of deposits of public and para-public institutions is provided by a public monopoly</p> <p>4) See paragraph 3 of headnote on Financial Services, and:<br/><u>Mortgage brokers (Ontario):</u> Must be permanent residents of Canada</p> | <p>(Québec): Directors of caisses populaires must have a residence, place of business or employment in the territory served by the caisse</p> <p><u>Community bonds corporations (Saskatchewan, Manitoba):</u> Directors of Community Bonds Corporations must be resident of the province</p> <p><u>Venture capital corporations (federal and all provinces):</u> Tax measures that result in a difference in treatment with respect to an investment in a venture capital corporation as prescribed pursuant to the Income Tax Act of Canada</p> | <p>4) See paragraph 3 of headnote on Financial Services</p> |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply            | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|-----------------------------------|------------------------|------------------------|--------------------------------|
| Sector or subsector   | 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> </ul> | <p>(Nova Scotia): Must be resident in the province</p> <p>(Alberta): Must be resident in the province for a minimum of three months to be registered</p> <p>1) None, other than:</p> <p><u>Advisory and auxiliary financial services</u> (Alberta, British Columbia, Nova Scotia, Ontario, Québec): 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, Ontario, Québec and 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>1) None</p>                    |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment   | Additional commitments |                        |                                |
| - derivative products incl. but not limited to, futures and options (CPC 81339*)  | <u>Custodial services:</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   |   |                        |                        |                                |
| - exchange rate and interest rate instruments, incl. products such as swaps, forward rate agreements, etc. (CPC 81339*) | 2) None, other than:<br><br><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   | 2) None   |                        |                        |                                |
| - transferable securities (CPC 81321*)  | 3) None, other than:   | 3) None, other than:  |                        |                        |                                |
| - other negotiable instruments and financial assets, incl. bullion (CPC 81339*)   | <u>Securities dealers and brokers</u> (British Columbia, Newfoundland, Ontario, Saskatchewan, Yukon): Must be incorporated, formed or continued under federal, provincial or territorial laws<br><br>(Québec): Only brokerage firms incorporated under federal, provincial or territorial laws may be members of the Montreal Exchange | <u>Trading in securities and commodity futures and advisory and auxiliary financial services - dealers, brokers, and advisers:</u> (Alberta, Ontario, Newfoundland, Nova Scotia): 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 |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | 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) | <p><u>Advisory and auxiliary financial services</u> (British Columbia): Must be incorporated, formed or continued under federal, provincial or territorial laws</p> <p><u>Asset management</u> (Québec): The management of pension funds of public and para-public institutions in Québec is provided by a public monopoly</p> |   |                        |                        |                                |
| h) Money broking (CPC 81339*)   | 4) See paragraph 3 of headnote on Financial Services   | 4) See paragraph 3 of headnote on Financial Services, and:  |                        |                        |                                |
| i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services (CPC 8119*, 81323*)  |  | 4) See paragraph 3 of headnote on Financial Services, and:<br><u>Trading in securities and commodity futures and advisory and auxiliary financial services - dealers, brokers, and advisers:</u><br>(all provinces except British Columbia):<br>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 |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:  | 1) Cross-border supply  | 2) Consumption abroad | 3) Commercial presence | 4) Presence of natural persons |
|---|---|-----------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   |                       |                        | <b>Additional commitments</b>  |
| <p>j) Settlement and clearing services for financial assets, incl. securities, derivative products, and other negotiable instruments (CPC 81339*, 81319*)</p> <p>k) Advisory and other auxiliary financial services on all the activities listed in Article 5.1(p) 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><b>Limitations on national treatment</b></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> |                       |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply  | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|---|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |                        |                                |
| 1) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131*, 842*, 843*, 844*) |   |   |                        |                        |                                |
| 9. TOURISM AND TRAVEL RELATED SERVICES  |   |   |                        |                        |                                |
| A. <u>Hotels and restaurants</u> (including catering)   |   |   |                        |                        |                                |
| Hotel and other lodging services (CPC 641)  | 1) None<br>2) None<br>3) None, other than:  | 1) None<br>2) None<br>3) None, other than:  |                        |                        |                                |
| Food and beverage serving services (CPC 642/3)  | <u>Sale of liquor on premises</u> (Nova Scotia):<br>New licences require a majority approval in a public vote | <u>Purchase of recreational property</u> (Ontario): Non-residents are required to pay a 20 per cent land transfer tax |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply  | 2) Consumption abroad   | 3) Commercial presence        | 4) Presence of natural persons |
|----------------------------|---|---|-------------------------------|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>  | <b>Additional commitments</b> |                                |
|                            | <p><u>Sale of liquor in a tavern, restaurant or bar (Québec):</u> 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 (Québec):</u> 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 (Québec):</u> Requirement for residency and citizenship</p> <p><u>Sale of alcoholic beverages (Alberta, Saskatchewan and Ontario):</u> Requirement for permanent residency</p> <p>(Manitoba): Requirement for citizenship and residency</p> <p>(Nova Scotia): Licences for the sale of alcoholic beverages will be granted only to Canadian citizens</p> | <p><u>Sale of alcoholic beverages (Ontario):</u> The majority of the board of directors must be Canadian citizens or landed immigrants and ordinarily resident in Ontario</p> <p>(Alberta): At least one director must be a permanent resident</p> <p>(Newfoundland, Nova Scotia and Alberta): Agents or managers must be Canadian citizens, resident in the province</p> <p>4) Unbound except as indicated in the horizontal section</p> |                               |                                |

CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| B. <u>Travel agencies and tour operators services</u><br>Travel agency and tour operator services (CPC 7471) | <p>1) None, other than:<br/><u>Travel agencies and travel wholesalers (Ontario)</u>: Services must be supplied through a commercial presence<br/><u>Travel agencies (Québec)</u>: 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, and:</p> | <p>1) None, other than:<br/><u>Travel agents (Québec)</u>: Residency requirement<br/><u>Travel counsellors (Québec)</u>: Residency requirement<br/><u>Travel agents and wholesalers (Ontario)</u>: Residency requirement</p> <p>2) None</p> <p>3) None, other than:<br/><u>Travel agencies (British Columbia)</u>: 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> <p>4) Unbound except as indicated in the horizontal section, and:<br/><u>Travel agents (Québec - natural persons)</u>: Residency requirement<br/><u>Travel counsellors (Québec)</u>: Residency requirement<br/><u>Travel agents and wholesalers (Ontario - natural persons)</u>: Residency requirement</p> |                        |                        |                                |



**CANADA** (continued)

| Modes of supply:           |   | 1) Cross-border supply                   | 2) Consumption abroad | 3) Commercial presence | 4) Presence of natural persons |
|----------------------------|---|--|-----------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b> |                       |                        | <b>Additional commitments</b>  |
| 11. TRANSPORT SERVICES     | <ul style="list-style-type: none"> <li>- 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 outside Canada, and (b) those engaged in the transport of goods and/or passengers solely between Canada and another country.</li> <li>- The acquisition of control of a Canadian business with respect to any transportation service by a non-Canadian is subject to approval*, for               <ul style="list-style-type: none"> <li>1) all direct acquisitions of Canadian businesses with assets of C\$5 million or more</li> </ul> </li> </ul> |  |                       |                        |                                |

\* Same criteria as indicated in Part A, page 2.

CANADA (continued)

| Modes of supply:                      | 1) Cross-border supply  | 2) Consumption abroad             | 3) Commercial presence | 4) Presence of natural persons   |
|---------------------------------------|---|-----------------------------------|------------------------|--|
| Sector or subsector                   | Limitations on market access  | Limitations on national treatment |                        | Additional commitments   |
| A. <u>Maritime Transport Services</u> | <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> |                                   |                        | <p>Where not otherwise made available to international transport suppliers on reasonable and non-discriminatory terms and conditions as defined in Article XXVIII c) ii), no measures which deny reasonable and non-discriminatory access shall be applied to the following port services:</p> <ol style="list-style-type: none"> <li>1. Ships agencies</li> <li>2. Customs brokers</li> <li>3. Stevedoring and terminal services</li> <li>4. Surveying and classification services</li> </ol> |

**CANADA** (continued)

| Modes of supply:           | 1) Cross-border supply              | 2) Consumption abroad                    | 3) Commercial presence   | 4) Presence of natural persons |
|----------------------------|-------------------------------------|--|--|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b> | <b>Limitations on national treatment</b> | <b>Additional commitments</b>  |                                |
|                            |                                     |  | <p>Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this schedule, multimodal transport operators, general and bulk cargo shipping lines, shippers and their intermediaries shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have reasonable and non-discriminatory access to, and use of, these forms of multimodal activities for the purpose of carrying out onward transport operations.</p> <p>"Reasonable and non-discriminatory access" includes, for the purpose of this additional commitment, the ability of the multimodal transport operators, general and bulk cargo shipping lines, shippers and their intermediaries to arrange for the conveyance of merchandise on a timely basis, including priority over ships or merchandise which have entered the port at a later date.</p> |                                |

CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| <p>C*. <u>Air Transport Services</u><br/>Maintenance and repair of aircraft and aircraft engines (CPC 8868*)<br/>Computer reservations systems</p> | <p>1) None<br/>2) None, other than:<br/><u>Maintenance and repair of aircraft and aircraft engines - unbound</u><br/>3) None<br/>4) Unbound except as indicated in the horizontal section</p> |  |                        |                        |                                |
| <p>E. <u>Rail Transport Services</u><br/>a), b) Railway passenger and freight transport (CPC 7111, 7112)</p>                                       | <p>1) None, other than <u>Cabotage</u><br/>2) None<br/>3) None</p>  | <p>1) None<br/>2) None<br/>3) None, other than:<br/><u>Railways (Newfoundland): Majority of Board of Directors must be resident in Newfoundland</u><br/><u>(Manitoba): At least one director of a provincial railroad must be a resident of the province</u></p> |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| d) Maintenance and repair of rail transport equipment (CPC 8868*) | <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>1) None</p> <p>2) None</p> <p>3) None</p> |                        |                        |                                |
| F*. <u>Road Transport Services</u>                                | <p>4) Unbound except as indicated in the horizontal section</p>   | <p>4) Unbound except as indicated in the horizontal section</p>  |                        |                        |                                |
| a*) Passenger transportation                                      | <p>1) None, other than:</p> <p><u>Cabotage</u></p>  | <p>1) None</p>   |                        |                        |                                |
| Interurban scheduled bus passenger transportation (CPC 71213)     | <p><u>Interurban bus transport and non-scheduled services (British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Québec, Nova Scotia, Newfoundland and Northwest Territories): Public convenience and needs test (Criteria related to approval include:</u></p> |  |                        |                        |                                |

CANADA (continued)

| Modes of supply:   | 1) Cross-border supply   | 2) Consumption abroad             | 3) Commercial presence | 4) Presence of natural persons |
|--|--|-----------------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment | Additional commitments |                                |
| <p>Taxis<br/>(CPC 71221)</p> <p>Rental services of cars with drivers<br/>(CPC 71222)</p> | <p>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:<br/>Taxis and rental services with drivers; Operating licences 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> |                                   |                        |                                |

CANADA (continued)

| Modes of supply:  |  | 1) Cross-border supply                                   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                        | Additional commitments |                        |                                |
| Non-scheduled motor buses, chartered buses and tour and sightseeing buses (CPC 71223)         | <p><u>Interurban bus transport and scheduled services:</u> (British Columbia, Alberta, Prince Edward Island, Saskatchewan, Manitoba, Ontario, Québec, Nova Scotia, Newfoundland and 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>4) Unbound except as indicated in the horizontal section</p> | 4) Unbound except as indicated in the horizontal section |                        |                        |                                |
| b*) Freight transportation<br>Highway freight transportation (CPC 71231, 71232, 71233, 71234) | <p>1) None, other than:<br/><u>Highway freight transportation (Québec):</u> 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>             |                        |                        |                                |

CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment  | Additional commitments |                        |                                |
| c*) Rental of commercial vehicle with operator                        | <p>Highway freight transportation: (British Columbia, Saskatchewan, Manitoba, Ontario, Québec, Prince Edward Island, Nova Scotia and Newfoundland): 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>1) None, other than:</p> <p><u>Cabotage</u></p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</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> |                        |                        |                                |
| Rental services of commercial road vehicles with operators (CPC 7124) | <p>4) Unbound except as indicated in the horizontal section</p>   | <p>4) Unbound except as indicated in the horizontal section</p>  |                        |                        |                                |



CANADA (continued)

| Modes of supply:  |   | 1) Cross-border supply                                   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|---|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                        | Additional commitments |                        |                                |
| d) Maintenance of road transport equipment  | 1) None   | 1) None  |                        |                        |                                |
| Maintenance and repair services of motor vehicles (CPC 6112)  | 2) None   | 2) None  |                        |                        |                                |
| Maintenance and repair services of motorcycles and snowmobiles (CPC 6122)                               | 3) None   | 3) None  |                        |                        |                                |
| Repair services n.e.c. of motor vehicles, trailers, semi-trailers on a fee or contract basis (CPC 8867) | 4) Unbound except as indicated in the horizontal section  | 4) Unbound except as indicated in the horizontal section |                        |                        |                                |
| H* . <u>Services auxiliary to all modes of transport other than Maritime Auxiliary Services</u>         | 1) None, other than:<br><u>Licensed Customs Brokers</u> (federal) (juridical persons): Services must be supplied through a commercial presence (natural persons): Requirement for permanent residency | 1) None  |                        |                        |                                |

CANADA (continued)

| Modes of supply:   |   | 1) Cross-border supply                                   | 2) Consumption abroad  | 3) Commercial presence | 4) Presence of natural persons |
|--|---|--|------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                        | Additional commitments |                        |                                |
| a) Container handling services (CPC 7411)<br>Other cargo handling services (CPC 7419)        | 2) None, other than:<br><u>Licensed Customs Brokers</u> (federal) (juridical persons): Services must be supplied through a commercial presence (natural persons): Requirement for permanent residency | 2) None  |                        |                        |                                |
| b) Storage and warehouse services (CPC 742)  | 3) None, other than:<br><u>Licensed Customs Brokers</u> (federal) (juridical persons): Commercial presence must be by means of incorporation or a partnership   | 3) None  |                        |                        |                                |
| c) Freight transport agency services (CPC 748)   |   |  |                        |                        |                                |
| d) Other supporting and auxiliary transport services, including freight forwarding (CPC 749) | 4) Unbound except as indicated in the horizontal section, and:<br><u>Licensed Customs Brokers</u> (federal) (natural persons): Requirement for permanent residency                                    | 4) Unbound except as indicated in the horizontal section |                        |                        |                                |

**CANADA** (continued)

| Modes of supply:                           |  | 1) Cross-border supply   | 2) Consumption abroad         | 3) Commercial presence | 4) Presence of natural persons |
|--|--|--|-------------------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b>                 | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                        |                                |
| Storage and warehousing services (CPC 742) | <ol style="list-style-type: none"> <li>1) Unbound**</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound**</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol> |                               |                        |                                |
| Customs Clearance Services (as defined)    | <ol style="list-style-type: none"> <li>1) None, other than:<br/><u>Licensed Customs Brokers</u> (federal) (juridical persons): Services must be supplied through a commercial presence (natural persons): Requirement for permanent residency</li> <li>2) None, other than:<br/><u>Licensed Customs Brokers</u> (federal) (juridical persons): Services must be supplied through a commercial presence (natural persons): Requirement for permanent residency</li> <li>3) None, other than:</li> </ol> | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> </ol>  |                               |                        |                                |

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

CANADA (continued)

| Modes of supply:           | 1) Cross-border supply  | 2) Consumption abroad   | 3) Commercial presence        | 4) Presence of natural persons |
|----------------------------|---|---|-------------------------------|--------------------------------|
| <b>Sector or subsector</b> | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>                        | <b>Additional commitments</b> |                                |
|                            | <p><u>Licensed Customs Brokers (federal)</u> (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 (federal)</u> (natural persons): Requirement for permanent residency</p> | <p>4) Unbound except as indicated in the horizontal section</p> |                               |                                |

**CANADA** (continued)

| Modes of supply:                                  |  | 1) Cross-border supply   | 2) Consumption abroad         | 3) Commercial presence | 4) Presence of natural persons |
|---|--|--|-------------------------------|------------------------|--------------------------------|
| <b>Sector or subsector</b>                        | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |                        |                                |
| Container Station and Depot Services (as defined) | <ol style="list-style-type: none"> <li>1) Unbound**</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol> | <ol style="list-style-type: none"> <li>1) Unbound**</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol> |                               |                        |                                |
| Maritime Agency Services                          | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>      | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>      |                               |                        |                                |
| Maritime Freight Forwarding Services (as defined) | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>      | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>      |                               |                        |                                |

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

CANADA (continued)

| Modes of supply:   | 1) Cross-border supply       | 2) Consumption abroad             | 3) Commercial presence | 4) Presence of natural persons |
|--|------------------------------|-----------------------------------|------------------------|--------------------------------|
| Sector or subsector  | Limitations on market access | Limitations on national treatment | Additional commitments |                                |
| DEFINITIONS RELATED TO SECTION II - TRANSPORT SERVICES   |                              |                                   |                        |                                |
| For the purposes of this schedule:   |                              |                                   |                        |                                |
| 1. "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.  |                              |                                   |                        |                                |
| 2. "Customs 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.   |                              |                                   |                        |                                |
| 3. "Maritime freight forwarding services" means the activity of organizing 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. |                              |                                   |                        |                                |
| 4. "Multimodal transport operator" means the person who issues or causes to be issued the bill of lading, multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage. |                              |                                   |                        |                                |
| 5. "Cabotage" services include the engaging by a vessel in any maritime activity of a commercial nature in the territory of Canada and the Exclusive Economic Zone.  |                              |                                   |                        |                                |