

Accounting services

| | | | | | | #N/A | #N/A | #N/A |
|----------|--|--------|--|---|----------------------|--|---|--|
| Question | | Answer | Difference in treatment as compared to national services/suppliers | Preferential treatment applied to certain countries | Comments of law firm | Relevant law/ regulation/ guidelines (Text/link) | WB/WTO COMMENTS AND QUESTIONS FOR CLARIFICATION | Guidelines |
| GEN | <p>Is this sector covered by a specific policy or regulation in your country? Please choose one of the following and provide the names of the applicable regulation or policy</p> <p>- This sector is primarily regulated by the following policy or regulation (name and date): (Please complete this section based on this policy/regulation)</p> <p>- This sector is primarily regulated by the country's overall Foreign Direct Investment law or other general laws (name and date): Please complete this section based on this policy/regulation</p> <p>- No regulation or policy governs this sector; but in practice foreign service providers CAN provide services</p> <p>- No regulation or policy governs this sector; but in practice foreign service providers CANNOT provide services</p> <p>- Other: (Please explain your choice)</p> | | | | | | | <p>Please provide the sources of information on specific measures, especially the text of relevant laws/regulations/guidelines (including links to Internet pages, preferably in English, French and Spanish). If official translations into English, French or Spanish are not available, please provide the link to the documents in the official language of your jurisdiction and include any available unofficial translation if relevant. If there is more than one law, regulation or policy that applies to a subsector (e.g. regulation of commercial presence or mode 3 in retail banking), please list them all, with the year, full name of the law/regulation/policy/guidance, and its number. In this regard, please note that the software used for the online web form does not allow documents to be uploaded. If there is a document that is available electronically, but not published on the web, we would be grateful if you could forward it to i-tip_services@wto.org and add a clear reference to it in the relevant boxes of the questionnaire.</p> <p>To the extent possible, please identify for each question the relevant articles you are referring to in your answers.</p> |

A. REGULATORY AUTHORITY

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|-----|---|--|--|--|--|--|--|--|
| A.1 | Does a regulatory authority exist for the sector? | | | | | | | A regulatory authority (also a supervisory authority, regulatory body or regulator) is a public authority or government agency responsible for exercising autonomous authority over some areas of activity in a regulatory or supervisory capacity. In some sectors, such as professional services, the regulatory capacity may be (in respect of all aspects of the profession or only some of them) at the level of the professional or business association. In other cases it may be the sector Ministry which acts as the regulatory authority. |
| A.2 | Is the regulatory authority independent from service supplier(s)? | | | | | | | An independent regulatory authority is a regulatory agency that is independent from firms, or individuals active in the field of services activity under consideration in this questionnaire. |
| A.3 | Is the regulatory authority independent from the sector ministry? | | | | | | | An independent regulatory authority is a regulatory agency that is independent in its activities and decision making from other branches or arms of the sector Ministry. If the regulatory authority is part of the Ministry, unless its autonomy is specifically preserved by law, it is likely that it will not be independent. |

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| A.4 | Can the Government overrule decisions by the regulator? | | | | | | This question is related to question A.3. If the regulatory authority is part of – or placed within the structure of – the respective sector Ministry, it is more likely the answer to this question is YES. |
| A.5 | Are industry representatives involved in setting entry and pricing regulations? | | | | | | We have used 'industry representatives' in a generic way to make reference to entities (or |

B. CROSS-BORDER SUPPLY AND FRANCHISING CONDITIONS

B.1 Form of entry

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|---------|--|--|--|--|--|--|---|
| B.1.1 | Is cross-border supply of services in this sector allowed? (if only one or few services are allowed, please reply "yes"). | | | | | | Cross-border supply of services: this is analogous to trade in goods, and arises when |
| B.1.1.1 | If yes, can <u>all</u> services in this sector be supplied cross-border? If no, please indicate in the comments which services (from | | | | | | |
| B.1.1.2 | If cross-border supply of services in this sector is allowed, are consumers required to demonstrate domestic unavailability of a service to be allowed to source it from abroad? | | | | | | |
| B.1.1.3 | If cross-border supply of services in this sector is allowed, is a resident intermediary required to provide services cross-border? | | | | | | This measure covers restrictions for cross-border provision of services (Mode 1) when services can only be supplied through a resident intermediary. This includes the requirement for professionals to associate with a local partner in order to provide services cross-border as well as the requirement to go through an agent or broker that act as intermediaries. Please describe the situation in the comments. |
| B.1.1.4 | If cross-border supply of services in this sector is allowed, is commercial presence required to provide cross-border services (e.g. directly from headquarters)? | | | | | | This measure covers restrictions for cross-border provision of services (Mode 1) when services can only be supplied directly from headquarters or other affiliate abroad if there is a commercial presence in the host country, which can be in the form of a branch, a place/address for notifications, the existence of a local server, or a local representative. |
| B.1.2 | Are there restrictions on franchising? | | | | | | |

B.2 Licensing/registration

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|-------|---|--|--|--|--|--|--|
| B.2.1 | Is registration required for foreign service suppliers to supply their services from abroad? | | | | | | |
| B.2.2 | Is a license or a permit required for foreign service suppliers to supply their services from abroad? | | | | | | Licence and permit: this question seeks to capture any obligation to obtain permission |
| B.2.4 | Are there other conditions on licensing/permits/registration relating to market entry? | | | | | | |

B.3

Operations

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|-------|---|--|--|--|--|--|---|
| B.3.1 | Are there any limitations imposed on the consumers purchasing/paying for services abroad on a cross-border basis? (e.g. through electronic means, limits on payments by credit cards) | | | | | | |
| B.3.3 | Are foreign suppliers treated differently regarding taxation, subsidies or other incentives? If yes, explain | | | | | | |
| B.3.4 | Are foreign service providers supplying on a cross-border basis required to give financial guarantees? | | | | | | |
| B.3.5 | Are foreign service suppliers supplying on a cross-border basis required to contract liability insurance before starting operations? | | | | | | |
| B.3.6 | Is there a reciprocity requirement (unrelated to mutual recognition)? | | | | | | In other words, are conditions applicable to foreign services or service suppliers in your jurisdiction contingent upon the same treatment granted by the foreign jurisdiction to your services or suppliers? |

C. COMMERCIAL PRESENCE CONDITIONS

C.1 Form of entry

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| C.1.1 | Is establishment of foreign accounting service suppliers allowed (including through the acquisition of equity, whether majority or minority, greenfield investment, branches, representative offices, sole proprietorship etc.)? | | | | | | | When foreign service suppliers are only allowed in the context of a bilateral or regional agreement (either a sectoral or a full trade in services agreement), then answer should be no, and indicate in the comments the bilateral or regional agreement(s). When some foreign service suppliers originating in specific jurisdictions/countries are allowed on a reciprocity basis, the answer should be yes (and explain the reciprocity condition(s)). |
| C.1.1.1 | Is demonstration of domestic unavailability of a service required before allowing foreign commercial presence? | | | | | | | |
| C.1.1.2 | Are there restrictions on establishing or operating representative offices? | | | | | | | A representative office is an office established by a company to conduct marketing and |
| C.1.1.3 | Are foreigners allowed to establish a branch as the primary form of commercial presence to supply these services? | | | | | | | |
| C.1.1.4 | Are foreigners allowed to establish a new locally incorporated company? | | | | | | | Please describe in the comments what types of legal entities are permitted by law (e.g. public limited company, mutual, SARL). Any type of investment in a NEW locally incorporated company is covered by the question (not only cases of control). This investment may be minority or majority-type or full ownership (hence the next question). A corporation is a separate legal entity from its owners, with its own rights and obligations. Incorporation involves drafting legal documents that list the primary purpose of the business, its name, location, number of shares, class of stock being issued (if any), etc.; as well as local capital and the constitution of a Board of Directors. Incorporation generally also involves jurisdiction-specific registration information and fees. Incorporated companies will be owned by shareholders. |
| C.1.1.4.1 | If the establishment of a new locally incorporated company is allowed, what is the maximum foreign ownership that is allowed? | | | | | | | Please explain in the comments the basis for the answer. |

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| C.1.1.4.1.1 | Are foreign entities required to establish a joint venture (JV)? | | | | | | | A joint venture is a contractual agreement between two or more parties for the purpose of executing a specific business undertaking in which the parties agree to share in the profits and losses of the enterprise, as well as the capital formation and contribution of operating inputs or costs. The business undertaking would be for a specific activity and/or a specific period of operation. Joint ventures can be distinct business units (a new business entity may be created for the joint venture) or collaborations between businesses. This question focuses on the former, where joint ventures will be a requirement and will be incorporated with a specific legal form (this is a follow-up to the question on the establishment of a locally incorporated company; then we ask about the maximum foreign ownership allowed in a joint venture). In general this type of arrangement will be specifically mentioned in the regulations, laws etc. by using the terms "joint venture", "venture", "business undertaking", "business partnership", "coenterprise", or similar formulation (i.e. together with the incorporation requirement). If none of these terms, or similar terms, are used, then the answer should be NO. The simple fact of requiring a maximum foreign ownership limit in a new incorporated company is not a requirement to set up a joint venture. |
| C.1.1.4.1.1.1 | If JV is required, what is the maximum foreign ownership allowed (%)? | | | | | | | Please explain in the comments the basis for the answer. |
| C.1.1.4.2 | Are there restrictions on cross-border mergers and acquisitions? | | | | | | | |
| C.1.1.4.3 | Is foreign investment allowed in an existing locally incorporated company? | | | | | | | Any type of investment in an EXISTING locally incorporated company is covered by the question (not only cases of control). This investment may be minority or majority-type or imply full acquisition (hence the next question). A corporation is a separate legal entity from its owners, with its own rights and obligations. Incorporation involves drafting legal documents that list the primary purpose of the business, its name, location, number of shares, class of stock being issued (if any) etc.; as well as local capital and the constitution of a Board of Directors. Incorporation generally also involves jurisdiction-specific registration information and fees. Incorporated companies will be owned by shareholders. |
| C.1.1.4.3.1 | If yes, what is the maximum foreign ownership allowed when a domestic entity is acquired? (%) | | | | | | | Please explain in the comments the basis for the answer. |
| PRO.C.1.1.4.3.a | Does the equity restriction apply to non-locally licensed professionals/firms? | | | | | | | Hereafter, a "locally licensed" lawyer means a lawyer licensed in the host country to provide both domestic and international law. "Not locally licensed" means a professional licensed or otherwise allowed to practice only international law. |
| PRO.C.1.1.4.3.b | Is it required that the majority of shareholders be locally licensed? | | | | | | | Hereafter, a "locally licensed" lawyer means a lawyer licensed in the host country to provide both domestic and international law. "Not locally licensed" means a professional licensed or otherwise allowed to practice only international law. |

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| C.1.1.4.4 | Are there limits to the proportion of shares that can be acquired by foreign investors in publicly-controlled firms? (if yes, please indicate the maximum ownership allowed, see guideline). | | | | | | | What we want to capture here is if foreign ownership of capital/shares is allowed in a state-controlled enterprise, in other words if foreign investors can invest in a state-controlled firm. If allowed, please indicate the maximum percentage in the comments (knowing that it cannot be more than 50%, as over 50% the firm can no longer be considered a publically or state controlled firm). If there are no state-controlled firm in the sector choose "not applicable". |
| C.1.1.4.5 | Is sole foreign proprietorship allowed? | | | | | | | |
| C.1.1.4.6 | Is partnership with a foreigner allowed? | | | | | | | |
| PRO.C.1.1.4.6.a | Is commercial association prohibited between fully integrated practitioners and other professionals? | | | | | | | The expression "Commercial association" casts the net broadly to cover the different interpretations of this term in different jurisdictions, ranging from a limited cooperation of two legally separate entities to achieve a shared objective, to the joint establishment of an affiliate company without limitation in terms of duration or objectives. Can also be referred to restrictions on inter-professional or multidisciplinary cooperation. Entails a prohibition on commercial association with other professions (e.g. lawyers), also named restrictions on inter-professional or multidisciplinary cooperation. |
| PRO.C.1.1.4.6.b | Is commercial association prohibited between not fully integrated practitioners and fully integrated professionals? | | | | | | | The expression "Commercial association" casts the net broadly to cover the different interpretations of this term in different jurisdictions, ranging from a limited cooperation of two legally separate entities to achieve a shared objective, to the joint establishment of an affiliate company without limitation in terms of duration or objectives. |
| C.1.1.4.9 | Are there other restrictions on the form of entry? | | | | | | | |
| C.2 Quantitative limits | | | | | | | | |
| C.2.1 | Are there quantitative limit(s) on the total number of suppliers or firms (whether in the form of a quota, or an ENT)? | | | | | | | If there is a strict quantitative limitation, a monopoly or exclusive service suppliers, or if the number is determined by administrative procedure or an Economic Needs Test (ENT) the answer should be "yes". Also note that in the case of mode 3, the number of suppliers can be restricted by the limitation on the number of licences. |
| C.2.1.1 | Is an ENT applied to determine the number of suppliers (including if implemented through licensing process)? | | | | | | | Economic Needs Tests (ENTs): A set of criteria the government applies to foreign |
| C.2.1.2 | If there are quantitative limits, are all or some of the services in this sector subject to a statutory monopoly or exclusively reserved for a specific service supplier (including government-owned)? | | | | | | | |
| C.3 Licensing/registration | | | | | | | | |
| C.3.1 | Is registration required to establish a commercial presence? | | | | | | | This question refers to the requirement to register the company, partnership, joint venture, sole proprietorship etc., where this is separate from the licensing requirement in the sector (e.g. registering a company, registering FDI). |

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| C.3.2 | Is a license or a permit required to supply a service/establish a commercial presence in the domestic market (e.g. establish a company, operating concessions)? | | | | | | | Licence and permit: this question seeks to capture any obligation to obtain permission from a competent authority to supply a service, the absence of which would constitute an illegal act. The terms license and permit are often used interchangeably, but generally, a permit describes a lighter and more temporary form of permission, while licenses are of a more permanent nature and are granted after fulfilling specific criteria directed at demonstrating competence in the area or service concerned. For example, if a homeowner seeks to make structural additions to her property, she may have to apply for permits from local land-use and Zoning boards. These permits expire on a certain date or when the work is finished. By contrast, the contractor who completes the work will likely hold a local license that allows her to operate her business for a certain number of years. The existence of any form of authorization, regardless of the actual terminology used in your country, should be reported as answer to these questions. |
| C.3.2.1 | Is a limited or temporary licensing system available (e.g. for a specific contract)? | | | | | | | |
| C.3.2.2 | Is the following information publicly available? - license criteria - requirements and procedures for licensing and authorization - fees - procedures for monitoring or enforcing compliance - contact information on enquiry points - timeframe for processing an application - None of the above | | | | | | | Please cite the relevant law/regulation and the relevant competent authority Business Plan, Minimum capital requirement, Residency requirement for board of directors and/or senior management... |
| C.3.2.2.1 | Is the information on licensing and authorization consolidated in a single online portal? | | | | | | | Single online portal is understood as a consolidated website that details information on licensing and authorization for service suppliers such as license criteria, procedures and requirements, timeframes for application processing, fees and contact information on enquiry points. |
| C.3.2.3 | What are the licensing requirements? - Minimum capital requirement - Other licensing requirements - None of the above | | | | | | | |
| C.3.2.4 | Is the licence allocation method/system mandated or described in any law or policy? | | | | | | | |
| C.3.2.5 | If a licence is needed, is it given automatically if publicly available criteria are fulfilled? | | | | | | | |
| C.3.2.6 | If a licence is needed, is there automatic recognition of a foreign licence? | | | | | | | In certain instances, foreign licences may be recognized to provide services in the local market, without needing to go through the (entire) process of obtaining a local licence. |
| C.3.2.7 | If a licence is needed, is there a fee to be paid? | | | | | | | |
| C.3.2.7.1 | If a fee needs to be paid, what is the amount of the fee (in USD)? | | | | | | | |
| C.3.2.8 | If a licence is needed are there restrictions related to the duration and renewal of licences? | | | | | | | |
| C.3.2.9 | Is there a single window for submission of applications? | | | | | | | Single window is understood as a centralized place/website where the complete licence application can be filed, irrespective of the number of agencies involved in the licensing process. |
| C.3.2.9.1 | Can licence applications be submitted electronically? | | | | | | | |
| C.3.2.9.2 | Are authenticated copies of documents accepted in the same way as original documents? | | | | | | | The answer should be no only if the regulation requires original documents for the licensing procedure. |

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| C.3.2.9.3 | Can an application for licensing be filed at any time of the year? | | | | | | | |
| C.3.2.10 | Is the licensing authority required to make the licensing decision within a certain period of time? | | | | | | | The question seeks to capture cases where specific timeframes are imposed by law/regulation/administrative guideline/policy on the licensing authority to take its decision. If there is no such timeframes foreseen but, there are average timeframes emerging (and known) from practice, the answer should be "no" but further clarification should be provided in the comments. |
| C.3.2.10.1 | If required to make the licensing decision within a certain period of time, what is the maximum number of days foreseen in the law/regulation for the licensing authority to take its decision? | | | | | | | |
| C.3.2.11 | Is the licensing authority obliged by law or its own rules to inform applicants of the reasons for rejection of a license? | | | | | | | Please specify if this is automatic or if it is on the request of the person/firm that was refused the licence. |
| C.3.2.12 | Is there monitoring of compliance with license requirements during the license term? | | | | | | | If the law/regulation/policy/guideline foresees that authorities (governmental entities, regulatory authority) will monitor/control the compliance with licencing requirements, the answer should be YES. In many cases non-compliance will mean that the the licence will be withdrawn |
| C.3.3 | Are there other conditions on licensing/permits/registration relating to market entry? | | | | | | | Only answer yes if there are other conditions that have not yet been captured in the questions above. |

C.4**Operations**

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| C.4.1 | Are there limits imposed on the scope of the service (i.e. than can be provided through commercial presence)? | | | | | | | Note: the scope of the service is understood as involving all the activities covered in the definition of the sector. If yes please indicate what is not covered. At the top of each questionnaire in the web based forms as well as in the instructions that were sent with the invitation to participate in the survey (together with token) we provide the definition of the sector. If in any way the regulation for a specific mode excludes part of things covered under this definition, or the way those services are provided, then that would entail a "limit on the scope of the service". See in addition the guideline provided in questionnaires. Please, bear in mind that this question seeks to capture cases where certain services/products the supplier is not allowed to provide or the supplier is limited in the way he/she can provide the service (technology, types of vessels, etc.) - whether the LICENCE is necessary or not. |
| C.4.2 | Is there any limitation/restriction on the expansion of operations (e.g. offices, outlets, sub-branches)? | | | | | | | |
| C.4.3 | Is the use of foreign firm names prohibited? | | | | | | | If foreign firms/suppliers cannot use their company name, the answer should be YES, and then explain in the comments why this would be prohibited. |
| PRO.C.4.3.a | Is the use of foreign firm names prohibited if used alongside that of a local partner? | | | | | | | |
| C.4.4 | Are there any of the following requirements for members of board of directors? Please select - At least one, but less than half of the members, must be national - Majority must be nationals - At least one, but less than half of the members, must be resident - Majority must be residents - At least one must be a locally-licensed professional - Majority must be locally-licensed professionals - None of the above | | | | | | | |

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| C.4.5 | Are there any of the following requirements for managers? Please select - Managers must be nationals - Managers must be residents - Manager must be locally-licensed professional - None of the above | | | | | | | |
| C.4.6 | Is a minimum number or share of national employees required? Please select - Minimum number required - Minimum percentage required - None of the above | | | | | | | |
| PRO.C.4.6.a | Is the hiring of locally-licensed professionals as employees permitted? | | | | | | | Hereafter, a "locally licensed" lawyer means a lawyer licensed in the host country to provide both domestic and international law. "Not locally licensed" means a professional licensed or otherwise allowed to practice only international law. |
| C.4.7 | Are foreign suppliers subject to transfer of technology or knowledge obligations? | | | | | | | This question seeks to capture any requirement imposed on foreign service suppliers in this sector (or through general policy/regulation) to transfer technology or knowledge to local partners or the government. Only discriminatory measures should be recorded here. |
| C.4.7.1 | Are foreign suppliers subject to training (of local staff) requirements? | | | | | | | Only discriminatory measures should be recorded here. |
| C.4.8 | Are suppliers subject to export performance requirements? | | | | | | | This question seeks to capture any requirement imposed on service suppliers in this sector to export a certain level of their services production. |
| C.4.9 | Is the production of services subject to local content requirements? | | | | | | | This question seeks to capture any requirement imposed on service suppliers in this sector (or through general policy/regulation) to source (some) inputs locally or to give preferences to local suppliers. |
| C.4.10 | Is there a reciprocity requirement (unrelated to mutual recognition)? | | | | | | | In other words, are conditions applicable to foreign service suppliers in your jurisdiction contingent upon the same treatment granted by the foreign jurisdiction to your suppliers? Cases where the reciprocity conditions on professionals themselves have spillover effects on the equity structure or possible legal forms should also be captured here. |
| C.4.11 | Are foreign suppliers treated differently regarding taxation, subsidies or other incentives? If yes, explain | | | | | | | Discriminatory tax treatment relates to higher direct or indirect taxes charged to foreign providers of the services under consideration. Subsidies refer to government support granted only or more favorably to domestic firms. They are typically in the form of: (i) grants, (ii) loans at preferential rates, (iii) direct and indirect tax incentives, and (iv) provisions of goods or services by the government at prices below market levels. Withholding taxes should not be considered unless above the applicable tax rate. Note that in the forms we ask the questions separately for those measures that discriminate against suppliers supplying their services from abroad (e.g. cross-border or through the movement of independent professionals or contractual service suppliers), and those foreign suppliers established in the domestic market (e.g. commercial presence, or independent professionals who may be staying for long periods of time). |

D. PRESENCE OF NATURAL PERSONS CONDITIONS**D.1 Form of entry**

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| D.1.1 | <p>Can the following categories of foreign natural persons work, practice or consult in the country?</p> <ul style="list-style-type: none"> - Employees of foreign-based service suppliers or contractual services suppliers (CSS) - Independent professionals (IP) - Intra-Corporate Transferees (ICT) - Other foreign natural persons to work as employees of a local firm - None of the above | | | | | | | <p>This questions refers to the temporary presence of foreign individuals for the purpose of providing services directly to firms or consumers of your jurisdiction or for intra-corporate movement/employment in foreign service providing firms established in your jurisdiction.</p> <p>Presence of natural persons (Mode 4): the temporary presence of foreign individuals for the purpose of providing services directly to firms or consumers of your jurisdiction or for intra-corporate movement/employment in foreign service providing firms established in your jurisdiction.</p> <p>When foreign service suppliers are only allowed in the context of a bilateral or regional agreement (either a sectoral or a full trade in services agreement), then answer should be no, and indicate in the comments the bilateral or regional agreement(s).</p> <p>When some foreign service suppliers originating in specific jurisdictions/countries are allowed on a reciprocity basis, the answer should be yes (and explain the reciprocity condition(s)).</p> <p>Contractual services suppliers (CSS): employees of foreign-based service suppliers that enter the country to supply services in the country to fulfill a contract in that country.</p> <p>Independent professionals: individuals that enter the country to sell services directly to</p> <p>Intra-corporate transferees: an employee of a multinational firm transferred from an office</p> <p>Foreign employees: individuals that enter into an employer-employee relationship with a service firm in the host country.</p> |
| D.2 Licensing/registration/qualifications | | | | | | | | |
| D.2.1 | Is registration required to enter the market? | | | | | | | |
| D.2.3 | Is a license required to supply a service in the domestic market (e.g. for a professional to practice)? | | | | | | | <p>If yes, please describe for each category of person which are allowed.</p> <p>Licence: this question seeks to capture any obligation to obtain permission from a competent authority to supply a service, the absence of which would constitute an illegal act. Licenses are of a more permanent nature and are granted after fulfilling specific criteria directed at demonstrating competence in the area or service concerned. The existence of any form of authorization, regardless of the actual terminology used in your country, should be reported as answer to these questions.</p> <p>If the registration has stringent requirements, such as a nationality, a prior or permanent residency, then this is considered an authorization process for foreign service providers, and the answer should be yes.</p> |
| D.2.3.1 | Is a limited or temporary licensing system available (e.g. for a specific consultancy or contract)? | | | | | | | |
| D.2.3.2 | <p>Is the following information publicly available?</p> <ul style="list-style-type: none"> - license criteria - requirements and procedures for licensing and authorization | | | | | | | Please cite the relevant law/regulation and the relevant competent authority Business Plan, Minimum capital requirement, Residency requirement for board of directors and/or senior management... |

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| | - fees - procedures for monitoring or enforcing compliance - contact information on enquiry points - timeframe for processing an application - None of the above | | | | | | |
| D.2.3.2.1 | Is the information on licensing and authorization consolidated in a single online portal? | | | | | | Single online portal is understood as a consolidated website that details information on licensing and authorization for service |
| D.2.3.3 | What are the licensing requirements? - Nationality or citizenship requirement - Prior or permanent residency requirement - Domicile requirement - Other licensing requirements - None of the above | | | | | | |
| D.2.3.4 | Is the licence allocation method/system mandated or described in any law or policy? | | | | | | |
| D.2.3.5 | If a licence is needed, is it given automatically if publicly available criteria are fulfilled? | | | | | | |
| D.2.3.6 | If a licence is needed, is there automatic recognition of a foreign licence? | | | | | | |
| D.2.3.6.1 | If a licence is needed, is there a fee to be paid? | | | | | | |
| D.2.3.6.1.1 | If a fee needs to be paid, what is the amount (in USD)? | | | | | | |
| D.2.3.7 | If a licence is needed are there restrictions related to the duration and renewal of licences? | | | | | | |
| D.2.3.8 | Is there a single window for submission of applications? | | | | | | Single window is understood as a centralized place/website where the complete licence application can be filed, irrespective of the number of agencies involved in the licensing process. |
| D.2.3.8.1 | Can licence applications be submitted electronically? | | | | | | |
| D.2.3.8.2 | Are authenticated copies of documents accepted in the same way as original documents? | | | | | | The answer should be no only if the regulation requires original documents for the licensing procedure. |
| D.2.3.8.3 | Can an application for licensing be filed at any time of the year? | | | | | | |
| D.2.3.9 | Is the licensing authority required to make the licensing decision within a certain period of time? | | | | | | |
| D.2.3.9.1 | If required to make the licensing decision within a certain period of time, what is the maximum number of days foreseen in the law/regulation for the licensing authority to take its decision? | | | | | | |
| D.2.3.10 | Is the authority that issues the license or authorization obliged by law or its own rules to inform applicants of the reasons for rejection of a license? | | | | | | |
| D.2.3.11 | Is there monitoring of compliance with license requirements during the license term? | | | | | | |
| PRO.D.2.3.a | Do foreign natural persons have to take additional domestic education in order to work or practice in the country? | | | | | | If yes, please describe for each category of person which are allowed. |
| PRO.D.2.3.b | How many years of training or work experience are required? | | | | | | If yes, please describe for each category of person which are allowed. |
| PRO.D.2.3.c | Is there recognition of foreign education and training/work experience? | | | | | | If yes, please describe for each category of person which are allowed. |
| PRO.D.2.3.c.1 | Do laws or regulations establish a process for recognising higher education degrees earned abroad? | | | | | | If yes, please describe for each category of person which are allowed. |
| PRO.D.2.3.c.2 | If there is recognition, is it necessary for foreign natural persons to pass a professional exam in the host country? | | | | | | If yes, please describe for each category of person which are allowed. |
| D.2.4 | Are there other conditions on licensing/permits/registration/qualifications relating to market entry? | | | | | | If yes, please describe for each category of person which are allowed. Only answer yes if there are other conditions that have not yet been captured in the questions above. |
| PRO.D.2.4.a | Is membership in professional associations closed to foreigners? | | | | | | |

E. OTHER MEASURES AFFECTING THE SUPPLY OF SERVICES

E.1 Other market conditions on the supply of services

| | | | | | | | |
|-------|---|--|--|--|--|--|--|
| E.1.1 | Is the approval by the regulatory authority required for new products or services? | | | | | | |
| E.1.2 | Are there legal provisions or regulatory requirements that impose conditions on the setting of prices, fees or rates? If yes, explain | | | | | | |

| | Question | Answer | Difference in treatment as compared to national services/suppliers | Preferential treatment applied to certain countries | Comments of law firm | Relevant law/ regulation/ guidelines (Text/link) | WB/WTO COMMENTS AND QUESTIONS FOR CLARIFICATION | Guidelines |
|--|---|--------|--|---|----------------------|--|---|--|
| E.1.2.1 | Is approval by the regulatory authority required for setting new rates or fees? | | | | | | | |
| E.1.2.2 | Are there recommended minimum and/or maximum prices? | | | | | | | |
| E.1.2.3 | Are there mandatory minimum and/or maximum prices? | | | | | | | |
| E.1.4 | Is advertising prohibited or otherwise subject to restrictions? | | | | | | | Codes of conduct that promote lawful, decent, honest and truthful advertising aimed at ensuring consumer trust and a level playing field among competitors are not considered a restriction. |
| E.1.11 | Are there other forms of restrictions affecting operations? | | | | | | | |
| E.2 Competition policy | | | | | | | | |
| E.2.1 | Does competition policy apply to activities in this sector? | | | | | | | |
| E.2.1.1 | If yes, are some of the following practices subject to penalties? - Cross-subsidisation - Price-fixing - Dumping practices - Product-tying practices - None of the above | | | | | | | |
| E.2.1.2 | Do foreign firms have redress when business practices are perceived to restrict competition? | | | | | | | |
| E.2.2 | Are proposed M&A assessed from a competition perspective? | | | | | | | |
| A.4 | Can the Government overrule decisions by the regulator? | | | | | | | This question is related to question A.3. If the regulatory authority is part of – or placed within the structure of – the respective sector Ministry, it is more likely the answer to this question is YES. |
| E.2.7 | Are there other barriers to competition? | | | | | | | |
| E.2.7.a | Is there at least one dominant firm in the market segment considered? | | | | | | | A dominant supplier is a supplier that by its size, share of the market or other particular feature, may dictate or decisively influence the terms of market transactions, e.g. prices to be charged for the supply of services. In general you may consider in the context of this questionnaire that a dominant firm is meant to be a firm which is one of the largest 10 companies in the sector in your jurisdiction, except for insurance or commercial banking where such a firm could be part of the 5 major players (more information is provided in the threads for these 2 sectors). |
| E.3 Administrative procedures and regulatory transparency | | | | | | | | |
| E.3.1 | Is there a legal requirement to publish draft measures and give interested persons an opportunity to comment? | | | | | | | Draft measures (including laws, regulations, administrative procedures) are posted on the internet or otherwise published in a manner that makes them accessible for all services suppliers, and suppliers are allowed to comment on the measure before it is being implemented. This procedure should be mandated by law. If there is no such legal obligation, but common practice, the answer should be "no" but further information should be provided in the comments box. |
| E.3.1.a | If yes, are ministries or regulatory agencies required to consider comments on draft measures? | | | | | | | The question seeks to capture whether there is a legal obligation to consider comments on draft measures (including laws, regulations, administrative procedures). If there is no such legal obligation, but common practice, the answer should be "no" but further information should be provided in the comments box. For further clarification, considering comments does not necessarily imply that these are incorporated/reflected in the final decision relating to the measure to be adopted. |

| Question | | Answer | Difference in treatment as compared to national services/suppliers | Preferential treatment applied to certain countries | Comments of law firm | Relevant law/ regulation/ guidelines (Text/link) | WB/WTO COMMENTS AND QUESTIONS FOR CLARIFICATION | Guidelines |
|----------|--|--------|--|---|----------------------|--|---|---|
| E.3.1.b | Do measures foresee a period of time between publication and their entry into force, or is there a general legal requirement that a certain period of time is provided between publication of new measures and their entry into force? | | | | | | | This question is about publication of final measures (including laws, regulations, administrative decisions) prior to their entry into force, allowing services suppliers a certain period of time to comply. The effective date can either be specified directly in the new measure, or there is a general legal obligation to allow for a certain timeframe between publication and entry into force of new measures. Please also note that taking effect on the same or the following day of publication, for example, is not considered a timeframe. If there is no such legal obligation, but common practice, the answer should be "no" but further information should be provided in the comments box. |
| E.3.1.c | Is there a legal requirement to explain the purpose and rationale of new measures upon publication? | | | | | | | The question seeks to capture whether there is a legal obligation to explain the purpose and rationale of new measures (including laws, regulations, administrative procedures). If there is no such legal obligation, but common practice, the answer should be "no" but further information should be provided in the comments box. |
| E.3.2 | Is there a formal requirement to consider international standards/rules before setting new domestic standards? | | | | | | | International/national standards refer to those of specific relevance for the sector considered. International standards have the objective of ensuring the quality of the service, as well as the fulfillment of other policy objectives, such as interoperability of suppliers or even financial stability. Modifications/adaptations introduced at the national level to cater for the specificities in a jurisdiction, provided they are within the range foreseen in the standard itself and do not therefore modify the substance of the standard, should be considered as the standard being "based on" or "similar to" the international standard. If domestic regulation do not follow the international standard in any way, then it should be considered that the national standards do not follow the international ones (i.e. that international standards are not adopted). If convergence with international standards is an objective but the convergence process is at an early stage then it should also be considered that international standards are not followed. But regulations consistent with, but going above international standards should be considered as following international standards. Any clarifications should be indicated in the comments box. For telecommunications, these would for example cover the standards put forward by the International Telecommunications Union ("ITU-T Recommendations", see www.itu.int/en/ITU-T/Pages/default.aspx) which basically define how telecommunication networks operate and interwork, and/or the |
| E.3.3.d | Is there freedom of choice of law applicable to a contract? | | | | | | | The question refers to the autonomy of contracting parties in commercial transaction to determine the law applicable to their contract. International trade may be accompanied by some legal uncertainty caused by the coexistence of different legal national systems. Disputes might arise, bring into question which law will govern the contract. This autonomy reduces the compliance cost of distributors and provides legal predictability. Some countries have rules that mandatory consumer protection afforded by the domestic law may apply to a contract despite the choice of law. This should not be considered in this question. |
| E.3.3.e | Is a dispute resolution mechanism available? | | | | | | | |

| | Question | Answer | Difference in treatment as compared to national services/suppliers | Preferential treatment applied to certain countries | Comments of law firm | Relevant law/ regulation/ guidelines (Text/link) | WB/WTO COMMENTS AND QUESTIONS FOR CLARIFICATION | Guidelines |
|-------|--|---------------|---|--|-----------------------------|---|--|-------------------|
| E.3.4 | Do service suppliers have the right to appeal regulatory decisions? | | | | | | | |
| E.3.5 | Are appeal procedures publicly available? | | | | | | | |
| E.3.6 | Is there an independent authority to which an appeal could be launched? | | | | | | | |
| E.3.7 | Are there other conditions related to administrative procedures applying to foreign service providers? | | | | | | | |
| E.3.8 | Are there other restrictions on regulatory transparency? | | | | | | | |