

1. BUSINESS SERVICES

A*. Professional Services

a*) Foreign Legal Consultants (advisory services on foreign and public international law only) (CPC 861*)	1)	None	1)
	2)	None	2)
	3)	None, other than Commercial presence must take the form of a sole proprietorship or partnership	3)
	4)	Unbound except as indicated in the horizontal section, and: Lawyers (Prince Edward Island, Alberta, Ontario and Newfoundland): Requirement to be permanent resident for accreditation (Québec): Citizenship requirement	4)

b) Accounting, auditing and book-keeping services (CPC 862)	1)	None, other than: Auditing (Saskatchewan, Newfoundland, Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence (Manitoba, Québec): Citizenship requirement for accreditation (Alberta, Ontario): Permanent residence required for accreditation	1)
	2)	None, other than: Auditing (Saskatchewan, Newfoundland, Nova Scotia, Manitoba, Ontario): Requirement for a commercial presence (Manitoba, Québec): Citizenship requirement for accreditation (Alberta, Ontario): Permanent residence required for accreditation	2)
	3)	None, other than commercial presence must take the form of a sole proprietorship or partnership	3)
	4)	Unbound except as indicated in the horizontal section, and: Auditing (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)
c) Taxation Services (excluding legal services) (CPC 863*)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)

d) Architectural services (CPC 8671)	1)	None, other than:	1)
Advisory and pre-design architectural services (CPC 86711)		Architects (Québec): Citizenship requirement for accreditation	
Architectural design services (CPC 86712)	2)	None	2)
Contract administration services (CPC 86713)	3)	None, other than:	3)
Combined architectural design and contract administration services (CPC 86714)		Architects: Commercial presence must take the form of a sole proprietorship or partnership	
Other architectural services (CPC 86719)	4)	Unbound except as indicated in the horizontal section, and:	4)
		Architects (Québec): Citizenship requirement for accreditation	
e) Engineering services (CPC 8672)	1)	None, other than:	1)
Advisory and consultative engineering services (CPC 86721)		Consulting Engineers (Manitoba): Requirement for a commercial presence for accreditation	
Engineering design services for foundations and building structures (CPC 86722)		Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation	
Engineering design services for mechanical and electrical installations for buildings (CPC 86723)	2)	None, other than:	2)
		Consulting Engineers (Manitoba): Requirement for a commercial presence for accreditation	
Engineering design services for civil engineering construction (CPC 86724)		Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): Must be permanent resident for accreditation	
Engineering design for		(Québec): Citizenship requirement for	

industrial processes and production (CPC 86725)	3)	accreditation None	3)
Engineering design services n.e.c. (CPC 86726)	4)	Unbound except as indicated in the horizontal section, and:	4)
Other engineering services during the construction and installation phase (CPC 86727)		Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation	
Other engineering services (CPC 86729)			
f) Integrated engineering services (CPC 8673)	1)	None, other than:	
Integrated engineering services for transportation infrastructure turnkey projects (CPC 86731)		Consulting Engineers (Manitoba): Requirement for a commercial presence for accreditation Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): 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:	
Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)		Consulting Engineers (Manitoba): Requirement for a commercial presence for accreditation Engineers (British Columbia, Newfoundland, Alberta, Ontario, New Brunswick, and Nova Scotia): Must be permanent resident for accreditation (Québec): Citizenship requirement for accreditation	
Integrated engineering services for other turnkey projects (CPC 86739)	3)	None	
	4)	Unbound except as indicated in the horizontal section, and:	
		Engineers (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: Community/Urban Planning (Québec): Citizenship requirement for use of title	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section, and: Community/Urban Planning (Québec): Citizenship requirement for use of title	4)

B*. Computer and Related Services

a) Consultancy services related to the installation of computer hardware (CPC 841)	1)	None	1)
	2)	None	2)
	3)	None	3)
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*)	4)	Unbound except as indicated in the horizontal section	4)
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)

Other computer services
 (CPC 849)

C*. Research and Development

b*) Research and experimental development services on social sciences and humanities, including law, economics, except linguistics and language (CPC 852*)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)

D. Real Estate Services

a) Real estate services involving own or leased property (CPC 821)	1)	None, other than: Real Estate Services (Ontario, Nova Scotia, Newfoundland, Prince Edward Island and Saskatchewan): Services must be supplied through a commercial presence	1)
b) Real estate services on a fee or contract basis (CPC 822)		Real Estate Agents (Alberta, Newfoundland): Services must be supplied through a commercial presence	
		Chartered Appraisers (Québec): Citizenship requirement for use of title	
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section, and: Real Estate Services (Ontario, Nova Scotia, Newfoundland, Prince Edward Island and Saskatchewan): Services must be supplied through a commercial presence	4)
		Real Estate Agents (Alberta, Newfoundland): Services must be supplied through a commercial presence	
		Chartered Appraisers (Québec): Citizenship requirement for use of title	

E*. Rental/Leasing Services
without Operators

a),b),c),d) Leasing or rental services concerning machinery and equipment without operator, including computers (CPC 831)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
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*. Other Business Services

b) Market research and public opinion polling services (CPC 864)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
c) Management consulting services (CPC 865)	1)	None, other than:	1)
General management consulting services (CPC 86501)		Agrologists (Newfoundland): Permanent residency requirement for accreditation (Québec): Citizenship requirement for accreditation	
Financial management consulting services (CPC 86502)		Professional Administrators and Certified Management Consultants (Québec - Québec Professional Corporation of Administrators): Citizenship requirement for use of title	
Marketing management consulting services (CPC 86503)		Industrial Relations Counsellors (Québec): Citizenship requirement for use of title	
Human resources management consulting services (CPC 86504)	2)	None, other than:	2)
		Agrologists (Newfoundland): Permanent residency requirement for accreditation	

Production management consulting services (CPC 86505)	3)	(Québec): Citizenship requirement for accreditation None	3)
Public relations services (CPC 86506)	4)	Unbound except as indicated in the horizontal section, and:	4)
Other management consulting services, including agrology, agronomy, farm management and related consulting services (CPC 86509)		Agrologists (Newfoundland): Permanent residency requirement for accreditation (Québec): Citizenship requirement for accreditation Professional Administrators and Certified Management Consultants (Québec - Québec Professional Corporation of Administrators): Citizenship requirement for use of title Industrial Relations Counsellors (Québec): Citizenship requirement for use of title	
d) Services related to management consulting (CPC 866)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in horizontal section	4)
e) Technical testing and analysis services including quality control and inspection (CPC 8676)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
f*) Rental of agricultural equipment with operator (CPC 8811*)	1)	None	1)
	2)	None	2)
Services incidental to forestry and logging, including forest management (CPC 8814)	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
h) Services incidental to mining, including drilling and field services and rental of	1)	None	1)
	2)	None	2)

equipment with operator (CPC 883)	3)	None	3)
Site preparation for mining (CPC 5115)	4)	Unbound except as indicated in the horizontal section	4)
i*) Toll refining services - oil (CPC 8845*)	1)	None	1)
	2)	None, other than:	2)
Toll refining services - basic metals (CPC 8851)		Toll Refining of Basic Metals (Ontario): Must be treated or refined in Canada	
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
k) Placement and supply services of personnel (CPC 872)	1)	None, other than:	1)
		Placement and Supply Services of Personnel (Ontario): Services must be supplied through a commercial presence	
	2)	None, other than: Services must be supplied through a commercial presence	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
l) Investigation and security services (CPC 873)	1)	None, other than:	1)
		Business and Personal Information Investigators (Ontario): Services must be supplied through a commercial presence	
	2)	None, other than: Services must be supplied through a commercial presence	2)
	3)	None, other than:	3)
		Business and Personnel Information Investigations (Ontario): Foreign ownership is restricted to 25 per cent in total and 10 per cent by any individual holding shares	
	4)	Unbound except as indicated in the horizontal section, and:	4)
		Security and investigation services	

(Québec): Citizenship requirement for private investigators

m) Related scientific and technical consulting services (CPC 8675)	1)	None, other than:	1)
Geological, geophysical and other scientific prospecting services, including those related to mining (CPC 86751)		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	
Subsurface surveying services (CPC 86752)		Land Surveyors (Saskatchewan): Requirement for a commercial presence for accreditation. (Manitoba, Nova Scotia, and Québec): Citizenship requirement for accreditation. (Newfoundland): Permanent residency requirement for accreditation.	
Surface surveying services (CPC 86753)		Subsurface Surveying Services (Québec): Citizenship requirement for accreditation	
Map making services (CPC 86754)		Professional Technologist (Québec): Citizenship requirement for accreditation	
		Chemists (Québec): Citizenship requirement for accreditation	

	2)	None, other than:	2)
		Land Surveyors (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	
		Subsurface Surveying Services (Québec): Citizenship requirement for accreditation	

	3)	None, other than:	3)
		Land Surveyors: 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

- 4) Unbound except as indicated in the horizontal section, and: 4)

Free Miner (British Columbia): Applicant must be a permanent resident

Land Surveyors (Manitoba, Nova Scotia, and Québec): Citizenship requirement for accreditation

(Newfoundland): Permanent residency requirement for accreditation

Subsurface surveying services (Québec): Citizenship requirement for accreditation

Professional Technologist (Québec): Citizenship requirement for use of title

Chemists (Québec): Citizenship requirement for accreditation

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

s) Other business services, including: (CPC 879)	1)	None, other than:	1)
Credit reporting services (CPC 87901)		Credit Reporting (Saskatchewan): Services must be supplied through a commercial presence	
Collection agency services (CPC 87902)		Credit Reporting and Collection Agencies (Newfoundland, Prince Edward Island and Nova Scotia): Services must be supplied through a commercial presence	
Telephone answering services (CPC 87903)		Consumer Reporting Agencies (Nova Scotia and Newfoundland): For juridical persons, requirement for a commercial presence	
Duplicating services (CPC 87904)		(Nova Scotia): For natural persons requirement for permanent residency	
Translation and interpretation services (CPC 87905)		Collection Agency Services (Alberta): Trust funds must remain in Alberta. Must maintain address for service in Alberta.	
Mailing list compilation and mailing services (CPC 87906)		Certified Translators and Interpreters (Québec): Citizenship requirement for use of title	
Specialty design services (CPC 87907)	2)	None, other than:	2)
Other business services n.e.c. including patent agents (CPC 87909)		Certified Translators and Interpreters (Québec): Citizenship requirement for use of title	
	3)	None, other than:	
		Collection Agencies (Ontario): Foreign ownership restricted to 25 per cent in total and 10 per cent by any individual	
		Consumer Reporting Agencies (Nova Scotia): Requirement to incorporate	
	4)	Unbound except as indicated in the horizontal section, and:	4)
		Certified Translators and Interpreters (Québec): Citizenship requirement for use of title	
		Consumer Agent Services (Nova Scotia): For natural persons, requirement for permanent residency	

2. COMMUNICATION SERVICES

B*. Courier Services

Commercial courier services, including by public transport or self-owned transport (CPC 75121*)	1)	None	1)
	2)	None	2)
	3)	None, other than:	3)
		<p>Courier Services (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>	
	4)	Unbound except as indicated in the horizontal section	4)

C. Telecommunication Services#3,#4

a) Voice telephone services	1)	None, other than:	1)
b) Packet-switched data transmission services		<p>Routing of basic telecommunications services between points within Canada, and between Canada and points outside of Canada, is regulated to promote the use of Canadian transmission facilities, except that routing of:</p>	
c) Circuit-switched data transmission services		<ul style="list-style-type: none"> - mobile satellite services will be unrestricted as of January 1, 1998 between points in Canada, and between Canada and points in the United States; - all mobile satellite services will be unrestricted as of October 1, 1998; - all international services will be unrestricted as of December 31, 1999, except for fixed satellite services between Canada and points in the United States; - satellite services will be unrestricted as of March 1, 2000. 	
d) Telex services			
e) Telegraph services			
f) Facsimile services			
g) Private leased circuit services			
o) Other - Mobile services			
	2)	None	2)
	3)	None, other than:	3)

Foreign investment in facilities-based telecommunications service suppliers is permitted up to a cumulative total of 46.7% of voting shares, based on 20% direct investment and 33-1/3% indirect investment. Such suppliers must be controlled in fact by Canadians. Except that:

- foreign investment will be allowed up to 100% as of October 1, 1998 for operations conducted under an international submarine cable licence;
- mobile satellite systems owned and controlled up to a level of 100% by a foreign service provider may be used by a Canadian service provider to provide services in Canada;
- fixed satellites owned and controlled up to a level of 100% by foreign service providers may be used to provide services between points in Canada and all points outside of Canada, except in the United States, as of December 31, 1999;
- fixed satellites owned and controlled up to a level of 100% by foreign service providers may be used to provide services between points in Canada and between Canada and points in the United States, as of March 1, 2000.

Facilities-based telecommunications service suppliers that exceeded the permissible cumulative foreign investment level cited above on July 22, 1987 and continue to exceed this level may be subject to restrictions.

Up to 100% foreign investment is allowed in service providers of basic telecommunications services supplied on a resale basis.

On October 1, 1998, Teleglobe Canada will no longer be authorized to be the sole Canada-overseas facilities-based telecommunications service supplier.

For Teleglobe Canada, a "non-resident" carrier or "associate" as defined in the Teleglobe Canada Reorganization Act may, on October 1, 1998, hold voting shares up to the permissible cumulative foreign

investment level of 46.7% as cited above.

On October 1, 1998, the right to obtain a licence to land a submarine cable will no longer be limited.

Nova Scotia: no person may vote more than 1,000 shares of Maritime Telegraph and Telephone Ltd.

Manitoba: no person or members of any one group of associated persons may beneficially own, other than by way of security, more than 10% of the total number of voting shares of Manitoba Telecom Services Inc. or of an affiliate.

On March 1, 2000, Telesat Canada will no longer be authorized to be the sole operator in Canada of fixed satellite space segment facilities used to provide national and Canada-U.S. fixed satellite services.

Until March 1, 2000, licences to operate earth stations for the provision of Canada-U.S. fixed satellite services may be limited.

The use of pay telephones to provide services on a resale basis and to provide local services is not permitted.

Competition in the provision of interexchange voice telephone service in the serving areas of Northwestel Inc., Ontario Northland Transportation Commission, and Prince Rupert City Telephones, may be limited.

Competition in the provision of local wireline telephone services in the serving areas of Northwestel Inc., Ontario Northland Transportation Commission, Prince Rupert City Telephones, Telus Communications (Edmonton) Inc. and the other independent telephone companies listed in CRTC Telecom Public Notice 95-15, may be limited.

4) Unbound except as indicated in the horizontal section. 4)

C*. Telecommunication Services, of which: 1) None 1)

	2)	None	2)
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:	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
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*)			

REFERENCE PAPER

Scope

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

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport r

- (a) are exclusively or predominantly provided by a single or limited number
- (b) cannot feasibly be economically or technically substituted in order to pro

A major supplier is a supplier which has the ability to materially affect the te

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

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing su

1.2 Safeguards

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

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive result
- (c) not making available to other services suppliers on a timely basis techn

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommi
to access services provided by another supplier, where specific commitmen

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feas

- (a) under non-discriminatory terms, conditions (including technical standar
non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards &
unbundled so that the supplier need not pay for network components or fac
- (c) upon request, at points in addition to the network termination points offe

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be ma

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its inter

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have

(a) at any time or

(b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in section 5, for a reasonable period of time, to the extent that these have not been established.

3. Universal service

Any Member has the right to define the kind of universal service obligation in a non-discriminatory and competitively neutral manner and are not more burdensome than necessary.

4. Public availability of licensing criteria

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

(a) all the licensing criteria and the period of time normally required to react to an application;

(b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier or market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including the current state of allocated frequency bands will be made publicly available, to the extent that this is necessary.

3. CONSTRUCTION SERVICES

A. General Construction Work for Buildings	1)	None	1)
	2)	None	2)
Construction work for buildings, including for multi-dwelling buildings, warehouses and commercial buildings (CPC 512)	3)	None	3)

	4)	Unbound except as indicated in the horizontal section	4)
B*. General Construction Work for Civil Engineering	1)	None, other than cabotage (see transportation section)	1)
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*)	2)	None	2)
	3)	None, other than:	3)
		Construction (Ontario): An applicant and holder of a water power site development permit must be incorporated in Ontario	
	4)	Unbound except as indicated in the horizontal section	4)
C. Installation and Assembly Work	1)	None	1)
	2)	None	2)
Assembly and erection of prefabricated constructions (CPC 514)	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
Installation work (CPC 516)			
D. Building Completion and Finishing Work	1)	None	1)
	2)	None	2)
Building completion and finishing work (CPC 517)	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
E*. Other	1)	None, other than:	1)
		Cabotage (See Transportation Section)	
Pre-erection work at construction sites, including excavation, earthmoving and site work except 5115, site preparation for mining (CPC 511*)	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
Special trade construction work (CPC 515)			

Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)

4. DISTRIBUTION SERVICES

A*. Commission Agents' Services	1)	None	1)
	2)	None	2)
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*)	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
B*. Wholesale Trade Services	1)	None, other than:	1)
		Sale of Amusement Machines (Québec): Services must be supplied through a commercial presence	
		Marketing of Fish Products (Nova Scotia): Nova Scotia residents require ministerial approval to enter into agreements with non-residents	
		Sale of Motor Vehicles (Saskatchewan): Services must be supplied through a commercial presence	
		Automobile Dealers and Salvage Dealers (Newfoundland): Services must be supplied through a commercial presence	
		Sale of Amusement Machines (Québec): Citizenship requirement in order to sell amusement machines	
	2)	None	2)
	3)	None, other than:	3)
		Fish Buyers (British Columbia): Mobile fish	

		buyers licenses are not issued to foreigners	
	4)	Unbound except as indicated in the horizontal section	4)
C*. Retailing Services	1)	None, other than:	1)
Food retailing services (excluding liquor, wine and beer sales in 63107) (CPC 631*)		Itinerant Sellers (Ontario and Québec): Commercial presence required	
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*)		Direct Sellers (Nova Scotia, British Columbia): Services must be supplied through a commercial presence	
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
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*. Franchising	1)	None, other than:	1)
Franchising related to non-financial intangible assets (CPC 8929*)		(Alberta): Service suppliers required to designate a place within Alberta where they can be served legal documents	
	2)	None	2)
	3)	None, other than:	3)
		(Alberta): Required to have an attorney for service in legal documents	

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

6. ENVIRONMENTAL SERVICES

A. Sewage Services (CPC 9401)	1)	None	1)
	2)	None	2)
B. Refuse Disposal Services (CPC 9402)	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
C. Sanitation and Similar Services (CPC 9403)			
D. Other			
Cleaning services of exhaust gases (CPC 9404)			
Noise abatement services (CPC 9405)			
Nature and landscape protection services (CPC 9406)			
Other environmental services n.e.c.			

(CPC 9409)

7. FINANCIAL SERVICES

Measures Applicable to All Sectors in Financial Services:

1. Commitments in this Chapter are undertaken in accordance with the Un
2. For greater certainty, market access commitments with respect to the "c Agreement on Trade in Services) apply only to the transactions indicated in not impose any obligation to allow non-resident financial services suppliers
3. The commitments on "commercial presence" are bound according to th
4. The commitments on "presence of natural persons" are scheduled in ac
5. Otherwise, the commitments in this Chapter are subject to the general c

1),2) None

1),2)

3) None, other than:

3)

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.

Foreign-owned federally regulated institutions (i.e. insurance, banks and trust and loan): A controlling number of shares of a Canadian subsidiary must be held directly by the foreign company incorporated in the jurisdiction where the foreign company, either directly or through a subsidiary, principally carries on business.

4) See paragraph 4 of headnote on Financial Services. 4)

A. Insurance and Insurance-related Services (CPC 812* + 814)

a) Life, accident and health insurance services (CPC 8121) 1) None, other than: 1)

Direct insurance (federal): Services must be supplied through a commercial presence with the exception of marine insurance.

b) Non-life insurance services (except deposit insurance and similar compensation schemes) (CPC 8129)

(All provinces): Services must be supplied through a commercial presence.

c) Reinsurance and retrocession (CPC 81299*)

Reinsurance and retrocession (federal): Services must be supplied through a commercial presence.

(All provinces, excluding Alberta and New Brunswick): Services must be supplied through a commercial presence.

2) None, other than: 2)

Reinsurance and retrocession (federal, Alberta and Newfoundland): The purchase of reinsurance services by a Canadian insurer, other than a life insurer or a reinsurer, from a non-resident reinsurer is limited to no more than 25 per cent of the risks undertaken by the insurer purchasing the reinsurance.

3) None, other than:

3)

Direct insurance and reinsurance and retrocession (federal): The solicitation of insurance services in Canada can only be effected through:

(i) a corporation incorporated under federal or provincial laws;

(ii) a corporation incorporated by or under the laws of another jurisdiction outside Canada (i.e., a branch of a foreign corporation);

(iii) an association formed on the plan known as Lloyds; and

(iv) reciprocal insurance exchanges.

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.

(All provinces): Insurance activities can only be provided through:

(i) a corporation incorporated under provincial statutes;

(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);

(iii) an association formed on the plan known as Lloyds;

(iv) (excluding Québec and Prince Edward Island): Reciprocal insurance exchanges.

(Alberta and Prince Edward Island): Subsidiaries of foreign insurance corporations must be federally-authorized.

(Québec): Non-residents can not acquire, without ministerial approval, either directly or indirectly, more than 30 per cent of the voting rights attached to shares of a Québec-chartered insurance company or of its controlling entity.

(Québec): Upon any allotment or transfer of voting shares of the capital stock insurance company "SSQ, Société d'assurance-vie inc" or of the holding company "Groupe SSQ inc", the minister may ask such companies to prove that the shares were offered by preference to Québec residents and subsequently to other Canadian residents, but that no offer was made or was acceptable.

(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.

(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.

Motor vehicle insurance (Québec, Manitoba, Saskatchewan and British Columbia): Motor vehicle insurance is provided by public monopoly.

4) See paragraph 4 of headnote on Financial Services. 4)

d) Services auxiliary to insurance (including broking and agency services) (CPC 8140) 1) None, other than: 1)
Intermediation of insurance relating to maritime shipping, commercial aviation, space launching, freight (including satellites) and goods in international transit (all provinces): Services must be supplied through a commercial presence in the province in which the service is provided.

(Ontario and Prince Edward Island): Non-resident individual adjusters are

prohibited from being adjusters in the province.

(Manitoba): Licenses to act as insurance agents and brokers are not issued to non-residents of Canada.

(New Brunswick): Licenses shall not be issued to a corporation whose head office is outside Canada.

(Alberta and Manitoba): A license to act as a special broker authorized to place insurance coverage with unlicensed insurers is restricted to residents of the province, as the case may be.

(British Columbia): Licenses for general insurance shall be issued only to residents of the province.

(Prince Edward Island): Licenses to act as insurance agent or adjusters are not issued to non-resident of the province.

2) None

2)

3) None, other than:

3)

(New Brunswick): Licenses shall not be issued to a corporation whose head office is outside Canada.

(Ontario and Prince Edward Island): Non-resident individual adjusters are prohibited from being adjusters in the

province.

(Ontario): No licence is provided to a corporation to act as an insurance broker, agency or adjuster if the majority of the voting rights are in shares owned by non-residents. A corporate agency or adjuster or insurance broker which is majority non-resident-owned and licensed as a result of grand-fathering cannot expand through purchase of assets or business or merger or amalgamation with any other broker, agent or adjuster. No licence is provided to a corporation or partnership which is an insurance agency or adjuster if the head office is outside Canada or if any partner is resident outside Canada.

(Manitoba): Licenses to act as insurance agents and brokers are not issued to non-residents of Canada.

(Alberta and Manitoba): A license to act as a special broker authorized to place insurance coverage with unlicensed insurers is restricted to residents of the province, as the case may be.

(British Columbia): Licenses for general insurance shall be issued only to residents of the province.

(Prince Edward Island): Licenses to act as insurance agent or adjusters are not issued to non-residents of the province.

- | | | |
|----|--|----|
| 4) | See paragraph 4 of headnote on Financial Services. | 4) |
|----|--|----|

B. Banking and Other
Financial Services
(excl. insurance)

- | | | |
|--|--|----|
| a) Acceptance of deposits and other repayable funds from the public (CPC 81115-81119) | 1) None | 1) |
| | 2) None | 2) |
| | 3) None, other than: | 3) |
| b) Lending of all types, including inter alia, consumer credit, mortgage credit, factoring and | Banks: Foreign banks must incorporate subsidiaries in Canada to undertake the business of banking. | |

financing of commercial transactions
(CPC 8113)

No one person (Canadian or foreign) may own more than 10 per cent of any class of shares of a Schedule I bank.

c) Financial leasing
(CPC 8112)

On 14 February 1997, the Government of Canada announced its intention to implement a new foreign bank entry regime that will allow foreign banks to branch directly into Canada. By 30 June 1999, Canada will modify its Schedule to incorporate the results of the implementation of this regime, including any limitations, conditions or qualifications within the meaning of Article XVI or XVII.

d) All payment and money transmission services
(CPC 81339*)

e) Guarantees and commitments
(CPC 81199*)

Trust and loan companies (federal and all provinces, excluding British Columbia): Federal or provincial incorporation is required.

(Ontario, Québec and Manitoba): The direct or indirect acquisition of Canadian-controlled companies by non-residents is restricted to 10 per cent individually and 25 per cent collectively.

(Saskatchewan): Individual and collective foreign ownership of Canadian-controlled and provincially incorporated companies can be no more than 10 per cent of shares.

(British Columbia): Incorporations, 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.

(Ontario, New Brunswick and Nova Scotia): Incorporation or registration will be refused unless authorities are satisfied that there exists a public benefit and advantage for an additional corporation.

(Ontario): Consent to change in control or transfers of 10 per cent or more of voting shares may be refused if it would be in the public interest to do so.

Credit unions, caisses populaires and associations or groups thereof (all

provinces): Must incorporate in the jurisdictions in which they operate.

Mortgage brokers (Ontario): Must incorporate under the laws of Canada, Ontario or of another province. Ownership of a corporation by foreign persons must not exceed 10 per cent individually and 25 per cent collectively of the total number of equity shares.

(Nova Scotia): Must incorporate under the laws of Canada or Nova Scotia.

(Saskatchewan): Must maintain a business office in the province.

Loan and investment companies (Québec): Federal or provincial incorporation.

Co-operative corporations (Newfoundland and Ontario): Must incorporate under the law of the applicable province or under federal law.

Lending of all types (Nova Scotia): Must incorporate under the laws of Canada or Nova Scotia.

Acceptance of deposits (Québec): The acceptance of deposits of public and para-public institutions is provided by a public monopoly.

4) See paragraph 4 of headnote on Financial Services, and:

4)

Mortgage brokers (Ontario): Must be Canadian citizens or permanent residents

of Canada and ordinarily resident in Canada.

(Nova Scotia): Must be resident in the province.

f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

- | | | | |
|---|----|---|----|
| - money market instruments (cheques, bills, certificate of deposits, etc.) (CPC 81339*); | 1) | None, other than: | 1) |
| - foreign exchange (CPC 81333*); | | Advisory and auxiliary financial services (Alberta, British Columbia, Nova Scotia, Ontario, Québec and Saskatchewan): Services must be supplied through a commercial presence in the jurisdiction in which the adviser is providing advice. | |
| - derivative products including but not limited to, futures and options (CPC 81339*) | | Asset management (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. | |
| - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements, etc. (CPC 81339*) | | (Québec): The management of pension funds of public and para-public institutions in Quebec is provided by public monopoly. | |
| - transferable securities (CPC 81321*) | | Custodial services (All provinces): Mutual funds which offer securities in Canada must use a resident custodian. A non-resident sub-custodian may be used if it has shareholders equity of at least \$100 million. | |
| - other negotiable instruments and financial assets, including bullion (CPC 81339*) | | | |

- | | | | |
|---|----|--|----|
| 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) | 2) | None, other than: | 2) |
| | | Trading in securities and commodity futures - persons (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. | |
| | 3) | None, other than: | 3) |

h) Money broking (CPC 81339*)		Securities dealers and brokers (British Columbia, Ontario, Saskatchewan, Yukon):	
-------------------------------	--	--	--

i) Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services (CPC 8119*, 81323*).	Must be incorporated, formed or continued under federal, provincial or territorial laws.	
j) Settlement and clearing services for financial assets, incl. securities, derivative products, and other negotiable instruments (CPC 81339*, 81319*)	(Québec): Only brokerage firms incorporated under federal, provincial or territorial laws may be members of the Montréal Exchange. Custodial services (All provinces): Mutual funds which offer securities in Canada must use a resident custodian. A non-resident sub-custodian may be used if it has shareholders equity of at least \$100 million.	
k) Advisory, intermediation and other auxiliary financial services on all the activities listed in Article 5(a)(v) through (xv) of the Annex on Financial Services, incl. credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131*, 8133*)	Advisory and auxiliary financial services (British Columbia): Must be incorporated, formed or continued under federal, provincial or territorial laws. Asset management (Québec): The management of pension funds of public and para-public institutions in Québec is provided by a public monopoly.	
l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131*, 842*, 843*, 844*)	4) See paragraph 4 of headnote on Financial Services, and: (Québec): Only Canadian residents may be individual members of the Montreal exchange.	4)

9. TOURISM AND TRAVEL RELATED SERVICES

A. Hotels and Restaurants (including catering)

Hotel and other lodging services	1)	None	1)
----------------------------------	----	------	----

(CPC 641) 2) None 2)

Food and beverage serving 3) None, other than: 3)
services
(CPC 642/3)

Sale of liquor on premises (Nova Scotia):
New licences require a majority approval in
a public vote

Sale of liquor in a tavern, restaurant or bar
(Québec): For juridical persons not listed
on a Canadian stock exchange, all
shareholders owning 10 per cent or more
of voting shares must be Canadian citizens
or permanent residents

(Saskatchewan): The majority of
shareholders must be Canadian and
manager must be a Canadian citizen or
permanent resident

Sale of liquor (Québec): Is limited to
federally incorporated companies

4) Unbound except as indicated in the 4)
horizontal section, and:

Sale of liquor in a restaurant and tavern
(Québec): Requirement for residency and
citizenship

Sale of alcoholic beverages (Alberta,
Saskatchewan and Ontario): Requirement
for permanent residency

(Manitoba): Requirement for citizenship
and residency

(Nova Scotia): Licences for the sale of
alcoholic beverages will be granted only to
Canadian citizens

B. Travel Agencies and Tour Operators Services

Travel agency and tour 1) None, other than: 1)
operator services
(CPC 7471)

Travel agencies and travel wholesalers
(Ontario): Services must be supplied
through a commercial presence

Travel agencies (Québec): Services must
be supplied through a commercial presence

- | | | |
|----|---|----|
| 2) | None | 2) |
| 3) | None | 3) |
| 4) | Unbound except as indicated in the horizontal section | 4) |

11. TRANSPORT SERVICES

- 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.

- The acquisition of control of a Canadian business with respect to any transportation service by a non-Canadian is subject to approval #8, for

1) all direct acquisitions of Canadian businesses with assets of C\$5 million or more

2) all indirect acquisitions of Canadian businesses with assets of C\$50 million or

more, or

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

MARITIME TRANSPORT
SERVICES

International Transport (Freight and passengers)	1)	Unbound	1)
CPC 7211 and 7212, excluding cabotage	2)	Unbound	2)
	3)	Unbound	3)
	4)	Unbound	4)

MARITIME AUXILIARY
SERVICES

Maritime Cargo Handling Services (as defined)	1)	Unbound	1)
	2)	Unbound	2)

	3)	Unbound	3)
	4)	Unbound	4)
Storage and Warehousing Services CPC 742 (as amended)	1)	Unbound*	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
Customs Clearance Services (as defined)	1)	None, other than: Licensed Customs Brokers (federal) (juridical persons): requirement for a commercial presence (natural persons): requirement for a permanent residency	1)
		Licensed Customs Brokers (federal) (juridical persons): requirement for a commercial presence (natural persons): requirement for a permanent residency	
	2)	None, other than:	2)
		Licensed Customs Brokers (federal) (juridical persons): requirement for a commercial presence (natural persons): requirement for a permanent residency	
	3)	None, other than:	3)
		Licensed Customs Brokers (federal) (juridical persons): Commercial presence must be by means of incorporation or a partnership	
		(a) A corporation must be incorporated in Canada and the majority of its directors must be permanent residents	
		(b) A partnership must be composed of persons who are permanent residents	
	4)	Unbound except as indicated in the horizontal section, and:	4)
		Licensed Customs Brokers (federal) (natural persons): requirement for permanent residency.	

Container Station and Depot Services (as defined)	1)	Unbound*	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
Maritime Agency Services (as defined)	1)	Unbound	1)
	2)	Unbound	2)
	3)	Unbound	3)
	4)	Unbound	4)
Maritime Freight Forwarding Services (as defined)	1)	None	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)

DEFINITIONS

For the purposes of this offer:

1. "Cabotage" services as defined by the Coasting Trade Act include:

(a) the transportation of goods or passengers by ship or by ship and any

(b) with respect to waters above the continental shelf, the transportation continental shelf; and

(c) the engaging by vessel in any maritime activity of a commercial nature in relation to the exploration, exploitation or production of non-maritime resources.

For non-maritime transport services, "cabotage" means that only Canadian trucks, trailers or buses, may provide truck or bus services between points in Canada.

2. "Container station and depot services" means activities in storing containers.

3. "Custom clearance services" means activities in carrying out on behalf of a client the main or secondary activity of the service provider.

4. "Maritime agency services" means activities in representing, within a given area, the interests of a client in the following:

- marketing and sales of maritime transport and related services, from preparation of documentation, and provision of business information;

- acting on behalf of the companies in organising the call of the ship or t

5. "Maritime cargo handling services" means the work performed by steved independently of the stevedoring or public terminal operator companies. Th

- the loading/discharging of cargo to/from a ship;

- the lashing/unlashing of cargo;

- the reception/delivery and safekeeping of cargoes before shipment or a

6. "Maritime freight forwarding services" means the activity of organising an consolidation and packing of cargo, preparation of documentation and prov

11. TRANSPORT SERVICES

C*. Air Transport Services

Maintenance and repair of aircraft and aircraft engines (CPC 8868*)	1)	None
	2)	None, other than:
Computer reservations systems		Maintenance and repair of aircraft and aircraft engines - unbound
	3)	None
	4)	Unbound except as indicated in the horizontal section

E. Rail Transport Services

a), b) Railway passenger and freight transport (CPC 7111, 7112)	1)	None, other than Cabotage	1)
	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
d) Maintenance and repair of rail transport equipment (CPC 8868*)	1)	None	1)
	2)	None	2)

- | | | | |
|--|----|---|----|
| | 3) | None | 3) |
| | 4) | Unbound except as indicated in the horizontal section | 4) |

F*. Road Transport Services

- | | | | |
|---|----|---|----|
| a*) Passenger transportation | 1) | None, other than:

Cabotage | 1) |
| Interurban scheduled bus passenger transportation (CPC 71213) | | 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: 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.) | |
| Taxis (CPC 71221) | | | |
| Rental services of cars with drivers (CPC 71222) | | | |
| Non-scheduled motor buses, chartered buses and tour and sightseeing buses (CPC 71223) | | | |
| | 2) | None | |
| | 3) | None, other than:

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.)

Interurban bus transport and scheduled services: (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.)	
	4)	Unbound except as indicated in the horizontal section	4)
b*) Freight transportation	1)	None, other than:	1)
Highway freight transportation (CPC 71231, 71232, 71233, 71234)		Highway freight transportation (Québec): Requirement for commercial presence in region where permit applies	
		Cabotage	
	2)	None	2)
	3)	None, other than:	3)
		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.)	
	4)	Unbound except as indicated in the horizontal section	4)
c*) Rental of commercial vehicle with operator	1)	None, other than:	1)
		Cabotage	
Rental services of commercial road vehicles with operators (CPC 7124)	2)	None	2)
	3)	None	3)
	4)	Unbound except as indicated in the horizontal section	4)
d) Maintenance of road	1)	None	1)

transport equipment	2)	None	2)
Maintenance and repair services of motor vehicles (CPC 6112)	3)	None	3)
Maintenance and repair services of motorcycles and snowmobiles (CPC 6122)	4)	Unbound except as indicated in the horizontal section	4)
Repair services n.e.c. of motor vehicles, trailers, semi-trailers on a fee or contract basis (CPC 8867)			
H*. Services Auxiliary to all Modes of Transport other than Maritime Auxiliary Services			
a) Container handling services (CPC 7411)	1)	None, other than: Licensed Customs Brokers (federal) (juridical persons): Services must be supplied through a commercial presence (natural persons): Requirement for permanent residency	1)
Other cargo handling services (CPC 7419)			
b) Storage and warehouse services (CPC 742)	2)	None, other than: Licensed Customs Brokers (federal) (juridical persons): Services must be supplied through a commercial presence (natural persons): Requirement for permanent residency	2)
c) Freight transport agency services (CPC 748)			
d) Other supporting and auxiliary transport services, including freight forwarding (CPC 749)	3)	None, other than: Licensed Customs Brokers (federal) (juridical persons): Commercial presence must be by means of incorporation or a partnership a) A corporation must be incorporated in Canada and the majority of its directors must be Canadian citizens or permanent residents b) A partnership must be composed of persons who are Canadian citizens or permanent residents	3)

4) Unbound except as indicated in the horizontal section, and:

4)

Licensed Customs Brokers (federal)
(natural persons): Requirement for permanent residency

None

Foreign Legal Consultants

None

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:

None

Unbound except as indicated in the horizontal section

1. In British Columbia and Saskatchewan the FLC must be a "member in good standing" of the legal profession in his/her home country.

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.

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.

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.

5. The FLC in Saskatchewan undertakes not to accept, hold, transfer and or in any other manner deal with trust funds.

6. In British Columbia and Saskatchewan the FLC must complete any mandatory continuing legal education programme.

7. In Ontario the FLC must reside or undertake to reside in Ontario as soon as practicable.

None, other than:

Auditing (Alberta, Newfoundland, Nova Scotia, Prince Edward Island, Manitoba and Saskatchewan): Residency requirement for accreditation

Licensed Public Accountants (Manitoba): Residency requirement for accreditation

None

None, other than:

Auditing (Saskatchewan, British Columbia, Ontario, Nova Scotia, Québec, Prince Edward Island, Newfoundland and Alberta): Office must be under the management of a resident

Unbound except as indicated in the horizontal section, and:

Auditing (Alberta, Newfoundland, Nova Scotia, Prince Edward Island, Manitoba and Saskatchewan): Residency requirement for accreditation

Licensed Public Accountants (Manitoba): Residency requirement for accreditation

None

None

None

Unbound except as indicated in the horizontal section

None, other than:

Architects (Nova Scotia, New Brunswick and Newfoundland): residency requirement for accreditation

Landscape architects (Newfoundland): Residency requirement for accreditation

None

None, other than:

Architects (Prince Edward Island): Non-resident firms are required to maintain a higher percentage of practitioners in a partnership

Unbound except as indicated in the horizontal section, and:

Architects (Nova Scotia, New Brunswick and Newfoundland): Residency requirement for accreditation

Landscape architects (Newfoundland): Residency requirement for accreditation)

None, other than:

Engineers (Saskatchewan): Residency requirement for accreditation

None

None

Unbound except as indicated in the horizontal section, and:

Engineers (Saskatchewan): Residency requirement for accreditation

None, other than:

Community/Urban Planning (Newfoundland and Saskatchewan): Residency requirement

None

None

Unbound except as indicated in the horizontal section, and:

Community/Urban Planning (Newfoundland and Saskatchewan): Residency requirement

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None, other than:

Real Estate Agents (Alberta, Québec, Yukon, Manitoba, Nova Scotia, Newfoundland, British Columbia and Prince Edward Island): Residency requirement

None

None

Unbound except as indicated in the horizontal section, and:

Real Estate Agents (Alberta, Québec, Yukon, Manitoba, Nova Scotia, Newfoundland, British Columbia and Prince Edward Island): Residency requirement

None

None

None

Unbound except as indicated in the
horizontal section

None

None

None

Unbound except as indicated in the
horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in horizontal section

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None

None

Unbound except as indicated in the horizontal section

None

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None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None, other than:

Security and Investigation Services (Newfoundland): Majority of the Board of Directors and the manager of business engaged in this activity must be Canadian citizens or residents

Unbound except as indicated in the horizontal section

None, other than:

Mineral and Petroleum Exploration and Development: 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

Applied Science Technologist/Technician (British Columbia): Residency requirement for accreditation

Cadastral surveying (Ontario): Residency requirement for accreditation

Geoscientists (Newfoundland): Residency requirement for accreditation

Land Surveyors (Ontario, British Columbia): Residency requirement for accreditation

(Ontario): training must be completed in that province for accreditation

None, other than:

Mineral and Petroleum Exploration and Development: 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

Land Surveyors (Ontario, British Columbia): Residency requirement for accreditation
(Ontario): Training must be completed in that province for accreditation

None, other than:

Cadastral Surveying (Ontario): 70 per cent or more of shares must be owned by Canadians

Unbound except as indicated in the horizontal section, and:

Applied Science Technologist/Technician (British Columbia): Residency requirement for accreditation

Cadastral surveying (Ontario): Residency requirement for accreditation

Geoscientists (Newfoundland): Residency requirement for accreditation

Land Surveyors (Ontario, British Columbia): Residency requirement for accreditation

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None, other than:

Patent and Trade Mark Agents (federal):
Residency requirement

Collection Agencies (natural persons)
(Ontario, Saskatchewan): Residency
requirement

Certified Translators (Québec): Citizenship
requirement for use of title

None, other than:

Patent and Trade Mark Agents (federal):
Residency requirement

Unbound except as indicated in the
horizontal section, and:

Collection Agencies (Ontario,
Saskatchewan): Residency requirement

Patent and Trade Mark Agents (federal):
Residency requirement

None

None

None

Unbound except as indicated in the horizontal section

None

Canada undertakes the obligations contained in the reference paper attached hereto.

None

None, other than:

At least 80 percent of the members of the board of directors of facilities-based telecommunications service suppliers must be Canadian.

Unbound except as indicated in the horizontal section.

None

None

None

Unbound except as indicated in the horizontal section

the basic telecommunications

network or service that

of suppliers; and

provide a service.

forms of participation (having regard to price and supply) in the relevant market for b;

suppliers who, alone or together, are a major supplier from engaging in or continuing

is; and

ical information about essential facilities and commercially relevant information whi

communications transport networks or services in order to allow the users of one supplier
its are undertaken.

sible point in the network. Such interconnection is provided:

ds and specifications) and rates and of a quality no less favourable than that provid

and specifications) and cost-oriented rates that are transparent, reasonable, having
ilities that it does not require for the service to be provided; and

ered to the majority of users, subject to charges that reflect the cost of construction

ade publicly available.

connection agreements or a reference interconnection offer.

recourse, either:

red to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions previously.

it wishes to maintain. Such obligations will not be regarded as anti-competitive performance than necessary for the kind of universal service defined by the Member.

h a decision concerning an application for a licence and

upon request.

of basic telecommunications services. The decisions of and the procedures used by

frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent but detailed identification of frequencies allocated for specific government uses is not

None

None

None, other than:

Construction Contractor (Ontario): A non-resident who will be consuming or using tangible personal property in Ontario is required to deposit with the Treasurer 4 per cent of the amount to be paid under the contract or post a guarantee bond for the same.

(Newfoundland): A deposit of 6 per cent of the contract amount or a bond equivalent is required from non-resident contractors

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section, and:

Construction (Ontario): An applicant and holder of a water power site development permit must be a resident of Ontario

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None, other than:

Fish Buyers (Newfoundland):
Non-residents must be registered and licensed in order to purchase unprocessed fish from primary producers and/or process fish

None

None

Unbound except as indicated in the horizontal section

None, other than:

Distribution Services

Indirect tax measures that result in differences in treatment with respect to delivery by mail of goods in Canada

Direct Sellers (Newfoundland): Residency requirement

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

Understanding on Commitments in Financial Services ("Understanding").

"cross-border" and "consumption abroad" supply of services (as described in paragraphs 3 and 4 of Market Access of the Understanding. It is understood that to solicit business.

the Understanding.

in accordance with the Understanding and bound according to the general limitations and

conditions or limitations applicable to all sectors in this schedule.

None, other than:

(i) Certain supplies between members of a closely-related group of corporations which includes a financial institution may be treated as exempt supplies under value-added taxes. Imported supplies do not qualify for this treatment.

(ii) Supplies between resident and non-resident branches or representative offices of a financial institution are treated as supplies between separate persons for the purposes of value-added taxes.

None, other than:

(i) Certain supplies between members of a closely-related group of corporations which includes a financial institution may be treated as exempt supplies under value-added taxes. Imported supplies do not qualify for this treatment.

(ii) Supplies between resident and non-resident branches or representative offices of a financial institution are treated as supplies between separate persons for the purposes of value-added taxes.

Federally regulated institutions (i.e. insurance, banks and trust and loan): A minimum of one half of directors must be either Canadian citizens ordinarily resident in Canada or permanent residents ordinarily

resident in Canada.

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.

See paragraph 4 of headnote on Financial Services.

None

None, other than:

Direct insurance other than life, personal accident, sickness or marine insurance (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.

Direct insurance (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.

(Saskatchewan): A fee payable to the province of 10 per cent of the premium is required on insurance of risks in the province by unlicensed insurers.

None, other than:

Direct insurance and reinsurance and retrocession (Ontario): Capital requirements for mutual insurance companies do not apply to certain mutual insurance companies incorporated in Ontario.

(Québec): Three quarters of directors must be Canadian citizens and a majority must reside in Quebec.

(Québec): Every insurer not incorporated under an Act of Quebec has, in respect of the activities it carries on in Québec, the rights and obligations of an insurance company or mutual association incorporated under Acts of Québec as the case may be. It can also exercise additional activities provided for in the law. However, the activities of such corporation will be limited to those allowed under its constituting legislation.

See paragraph 4 of headnote on Financial Services.

None, other than:

(Saskatchewan): Fire or hail insurance contracts have to be signed or countersigned by a licensed agent who resides in the province. Where there is disagreement concerning hail insurance, such damages are to be estimated by an appraiser who is a taxpayer of the province.

None, other than:

Intermediation of insurance relating to commercial aviation, space launching, freight (including satellites) and goods in international transit (federal): An excise tax of 10 per cent is applicable on net premiums paid to non-resident insurers or exchanges in regard to a contract against a risk ordinarily within Canada, unless such insurance is deemed not to be available in Canada. The excise tax is also applicable on net premiums payable with regard to a contract entered into, through a non-resident broker or agent, with any insurer authorized under the laws of Canada or of any province to carry out the business of insurance.

None, other than:

(Saskatchewan): Fire or hail insurance contracts have to be signed or countersigned by a licensed agent who resides in the province. Where there is disagreement concerning hail insurance, such damages are to be estimated by an appraiser who is a taxpayer of the

province.

See paragraph 4 of headnote on Financial Services.

None

None

None, other than:

Banks: Until 30 June 1999, ministerial approval is required for foreign bank subsidiaries to open more than one branch.

Trust and loan companies

(Alberta): At least three quarters of the directors must be ordinarily resident in Canada.

(New Brunswick): At least two of the directors must be resident in New Brunswick.

(Nova Scotia): A majority of directors must be resident in Canada and at least two resident in Nova Scotia.

(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.

(Manitoba): Majority of directors must be resident in Canada.

(Québec): Three quarters of the directors must be Canadian citizens and a majority must reside in Québec.

Credit unions and caisses populaires

(Ontario): Directors of credit unions must be Canadian citizens or permanent

residents.

(British Columbia): Directors and subscribers of credit unions must be residents of the province.

(All provinces except British Columbia, Ontario and Québec): Credit unions and caisses populaires are exempt from the corporate capital tax.

(Alberta): Directors of credit unions must be Canadian citizens or permanent residents of Canada and three quarters must at all times be ordinarily resident in the province.

(Manitoba, Nova Scotia and Saskatchewan): Directors of credit unions must be Canadian citizens.

(Québec): Founding members of caisses populaires must have a residence, place of business or employment in the territory mentioned in the caisse's statutes.

Community bonds corporations (Manitoba, New Brunswick and Saskatchewan): Directors of Community Bonds corporations must be residents of the province.

Venture capital corporations (federal and all provinces): Measures that result in a different tax treatment with respect to an investment in a venture capital corporation as prescribed pursuant to the Income Tax Act of Canada and provincial laws.

See paragraph 4 of headnote on Financial Services.

None

None

None, other than:

Trading in securities and commodity futures
and advisory and auxiliary financial

services - dealers, brokers, and advisers:
(Alberta, Ontario, Newfoundland, Nova Scotia, Manitoba and Saskatchewan): A director or officer of an applicant firm must have been a resident of Canada for a period of at least one year prior to the application.

Advisory and auxiliary financial services and Asset Management (Nova Scotia and Québec): The establishment must be managed by a resident of the province.

(Québec): The responsibility for opening up accounts is to be managed by a Québec resident.

See paragraph 4 of headnote on Financial Services, and:

Trading in securities and commodity futures and advisory and auxiliary financial services - dealers, brokers and advisers: (all provinces except British Columbia, New Brunswick and Québec): An individual applicant for registration is required to have been a resident of Canada for a period of at least one year prior to the application and a resident of the province in which he/she wishes to operate at the date of application.

(Québec): An individual acting as a representative of a dealer or adviser, subject to certain exemptions, must be a resident of the province.

None

None

None, other than:

Purchase of recreational property
(Ontario): Non-residents are required to pay a 20 per cent land transfer tax

Sale of alcoholic beverages (Ontario): The majority of the board of directors must be Canadian citizens or landed immigrants and ordinarily resident in Ontario

(Alberta): At least one director must be a permanent resident

(Newfoundland, Nova Scotia and Alberta): Agents or managers must be Canadian citizens, resident in the province

Unbound except as indicated in the horizontal section

None, other than:

Travel agents (Québec): Residency requirement

Travel counsellors (Québec): Residency requirement

Travel agents and wholesalers (Ontario):

Residency requirement

None

None, other than:

Travel agencies (British Columbia): At least one of the partners in a partnership or one of the directors of a corporation must be ordinarily resident in the province

Unbound except as indicated in the horizontal section, and:

Travel agents (Québec - natural persons): Residency requirement

Travel counsellors (Québec): Residency requirement

Travel agents and wholesalers (Ontario - natural persons): Residency requirement

Unbound

Unbound

Unbound

Unbound

Where not otherwise made available to international maritime transport suppliers pursuant to Article XXVIII (c) (ii), no measures shall be applied which deny reasonable and non-discriminatory access to the following services:

1. Towing and tug assistance;
2. Provisioning, fuelling and watering;
3. Garbage collecting and ballast waste disposal;
4. Emergency repair facilities;
5. Lightering and water taxi services
6. Ships agencies;
7. Customs brokers;
8. Stevedoring and terminal services;
9. Surveying and classification services;
10. Transport services for the purposes of onward forwarding of cargoes, including the rental, leasing, hiring or chartering of trucks, railway carriages, ships, barges or related equipment.

Unbound

Unbound

Unbound

Unbound

Unbound*

None

None

Unbound except as indicated in the
horizontal section

None

None

None

Unbound except as indicated in the
horizontal section

Unbound*

None

None

Unbound except as indicated in the horizontal section

Unbound

Unbound

Unbound

Unbound

None

None

None

Unbound except as indicated in the horizontal section

other mode of transport between points in the territory of Canada and its Exclusive Economic Zone for the carriage of goods or passengers in relation to the exploration, exploitation, or transportation

in the territory of Canada and in its Exclusive Economic Zone and, with respect to the exploration, exploitation, or transportation of the mineral or non-living natural resources of the continental shelf

Canadian-incorporated companies employing permanent residents as drivers, using Canadian-registered motor vehicles in the territory of Canada.

ships, whether in port areas or inland, with a view to their stuffing/stripping, repairing, or unloading

for another party customs formalities concerning import, export or through transport of goods

in a geographic area, the business interests of one or more shipping lines or shipping companies

from quotation to invoicing, and issuance of bills of lading on behalf of the companies; and

aking control of cargoes.

ore companies or public terminal operators, but NOT INCLUDING the work perform
e work activities covered include the performance, organization and supervision of:

after discharge.

id monitoring shipments on behalf of shippers, through providing such services as t
ision of business information.

None

None

None, other than:

Railways (Newfoundland): Majority of
Board of Directors must be resident in
Newfoundland

(Manitoba): At least one director of a
provincial railroad must be a resident of the
province

Unbound except as indicated in the
horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

None

None

None

Unbound except as indicated in the horizontal section

* Asterisks designate "part of".

#3 Excluding services regulated under the Broadcasting Act and measures affecting such services.

#4 Excluding telecommunications services supplied for the transmission of services regulated under the Broadcasting Act where such services are intended for direct reception by the public.

asic telecommunications services as a result of:

anti-competitive practices.

ch are necessary for them to provide services.

· to communicate with users of another supplier and

ed for its own like services or for like services of

), regard to economic feasibility, and sufficiently

of necessary additional facilities.

itions and rates for interconnection within a

se, provided they are administered in a transparent,

ly regulators shall be impartial with respect to all

nsparent and non-discriminatory manner. The
ot required.

aphs 2 a) and 2 b) of Article 1 of the General
paragraph 4 of that section of the Understanding does

pplicable to all sectors in this schedule (Part I).

#8) Same criteria as indicated in
Part A, page 2.

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

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

the Economic Zone;

of the mineral or non-living natural resources of the

o waters above the continental shelf, in such other
continental shelf.

Canadian registered and either Canadian-built or duty paid

, and making them available for shipments.

of cargoes, irrespective of whether this service is the

g companies, for the following purposes:

acquisition and resale of the necessary related services,

ned by dock labour, when this workforce is organised

he arranging of transport and related services,

