APPENDIX 2 TO ANNEX VIII

ICELAND SCHEDULE OF SPECIFIC COMMITMENTS

| Modes of supply: 1) Cross-border supply 2) Consumption abroad 3 | | Commercial presence 4) Presence of natural p | persons |
|---|--|--|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| I. HORIZONTAL COMMIT | TMENTS | | |
| ALL SECTORS INCLUDED IN THIS SCHEDULE | 3) All foreign investment and currency transfers must be reported to the Central Bank of Iceland Investment by non-residents in the manufacturing industry, other than power-intensive industry, trade services, communications and fish farming may not exceed 25% of the total investment of the relevant sector without special permission. Total investment by a non-resident or the joint investment of financially related non-residents in enterprises in the above-mentioned sectors may not exceed 250 mill. ISK within a year unless a special concession is given. All foreign investment of a Foreign State or companies/organizations owned by a Foreign State requires a special concession of the Ministry of Commerce | (3) Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA¹ Member State and having their registered office, central administration or principal place of business within an EEA Member State may not be extended to branches or agencies established in an EEA Member State by a third-country company Treatment less favourable may be accorded to subsidiaries of a third-country company formed in accordance with the law of an EEA Member State having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States | |

European Economic Area

| Modes of supply: 1) Cro | ss-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural p | persons |
|-------------------------|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| | Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice if the lease is for a period exceeding three years and not for use in conducting its normal business activities | Managers and the majority of the members of the board of directors in all domestic enterprises must be domiciled in Iceland unless exempted from this requirement by the Ministry of Commerce | |
| | Non-residents may only acquire real estate in conjunction to their business activities and can only obtain ordinary proprietary rights linked to the real estate | At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company | |
| | Non-residents are thus excluded from obtaining full property rights of real estate if unusual rights are linked to it, such as exploitation rights as regards waterfalls, geothermal energy, etc | | |
| | Contracts concerning ownership and long-term use of real-estate by non-residents are not valid until the Ministry of Justice has endorsed it in writing | | |
| | Non-residents, natural as well as legal persons, involved in trade in goods or rental of videos, need a trade permit but such regulated trade licences are required for both Icelandic and non-resident providers of service | | |

| Modes of supply: 1) Cr | oss-border supply 2) Consumption abroad 3) | 3) Commercial presence 4) Presence of natural persons | |
|------------------------|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| | All provision of services by natural persons, as self-employed or taking part in a business enterprise with unlimited liability, needs a concession, by the Ministry of Commerce, if the persons involved are non-residents | | |
| | Movement of Personnel | Movement of Personnel | |
| | Temporary entry of service providers | Temporary entry of service providers | |
| | 4) Unbound except the temporary entry of the following service providers as intra-corporate transferees, which Iceland shall permit without requiring compliance with labour market tests: | None for the categories offered under market access | |
| | Executives - persons who primarily direct the management of the organization covered by the agreement and establish its goals and generally have a wide decision-making authority. Executives would not necessarily perform tasks related to the actual provision of the service. | | |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | al persons |
|---|---|-----------------------------------|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| | Managers - persons who direct the organization covered by the agreement or its department and are in a senior level responsible of the service providing functions of the organization by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions. | | |
| | Specialists - persons within the organization who possess knowledge at an advanced level of expertise or otherwise essential or proprietal to the organization's service, research equipment, techniques or management. | | |
| | Service sellers - persons who as representatives of a service provider covered by the agreement are seeking temporary entry for purposes of negotiation for the sale of services or entering into agreements to sell services for that service provider, where this selling activity is not directed to the general public. | | |

| Modes of supply: 1) Cros | ss-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural p | persons |
|--------------------------|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| | Subsidies* | Subsidies* | |
| | 3) None | Eligibility for subsidies may be limited to juridical persons established within the territory of Iceland. Subsidies related to research and development are unbound. | |
| | 4) None | Subsidies available only to natural persons may be limited to Icelandic citizens | |

^{*} The definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS.

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | |
|-----|---|--|--|------------------------|
| | Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| II. | SECTOR-SPECIFIC COM | AMITMENTS | | |
| 1. | BUSINESS SERVICES | | | |
| A. | <u>Professional Services</u> | | | |
| a) | Legal Services (CPC 861) | | | |
| | | | | |
| | Legal advice activities on home country law | 1) None | 2) None | |
| | | 2) None | 1), 3), 4) Icelandic law exam or an equivalent thereto, conditions of nationality, or previous | |
| | | 3) None | residency of at least one year when practising legal services as a member of the General Bar | |
| | | 4) Unbound except as indicated in the horizontal section. Members of the General Bar Association of Iceland have an exclusive right to represent clients before all the major courts in Iceland. | Association in Iceland | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | |
|-----|---|--|---|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitment | |
| | Legal advice on international law and | 1) None | 1) None | |
| | foreign legal consultancy | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 1 4) None | |
| b) | Accounting, auditing and book-keeping services | 1) None | 1) None | |
| | (CPC 862) | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section. Requirement of residence. Icelandic exam for certified accountants required subject to exemption by the Minister of Finance. | 1 4) None | |
| c) | Taxation services (CPC 863) | 1) None | 1) None | |
| | (C1 C 803) | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 1 4) None | |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural pers | | | |
|--|-----------------------------------|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| d) | Architectural services (CPC 8671) | 1) None | 1) None |
| | (01 0 00/1) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizonta section | 1 4) None |
| e) | Engineering services (CPC 8672) | 1) None | 1) None |
| | (C1 C 6072) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizonta section | 1 4) None |
| f) | Integrated Engineering services | 1) None | 1) None |
| | (CPC 8673) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizonta section | 1 4) None |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | |
|-----|---|--|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments | |
| g) | Urban planning and landscape architectural | 1) None | 1) None | |
| | services (CPC 8674) | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 1 4) None | |
| i) | Veterinary services | 1) None | 1) None | |
| | | 2) None | 2) None | |
| | | 3) None | 3) Ability in the Icelandic language required | |
| | | 4) Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited. | 4) Ability in the Icelandic language required | |
| k) | Other | 1) None | 1) None | |
| | | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 1 4) None | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | |
|-----|---|--|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments | |
| В. | Computer and Related Services | | | |
| a) | Consultancy services related to the installation of | 1) None | 1) None | |
| | computer hardware (CPC 841) | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | |
| b) | Software development (including software | 1) None | 1) None | |
| | implementation) (CPC 842) | 2) None | 2) None | |
| | (CFC 642) | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | |
| c) | Data processing services (CPC 843) | 1) None | Concession needed if personal-data is to be processed outside Icelandic jurisdiction | |
| | | 2) None | 2) None | |
| | | 3) None | 3) None | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad | | Commercial presence 4) Presence of natural persons | |
|-----|---|--|--|------------------------|
| | Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| d) | Data base services (CPC 844) | 1) None | Concession needed if personal-data is to be processed outside Icelandic jurisdiction | |
| | | 2) None | None | |
| | | 3) None | None | |
| | | 4) Unbound except as indicated in the horizontal section | None | |
| e) | Other | 1) None | Concession needed if personal-data is to be processed outside Icelandic jurisdiction | |
| | | 2) None | None | |
| | | 3) None | None | |
| | | 4) Unbound except as indicated in the horizontal section | None | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | |
|-----|---|---|---|------------------------|
| | Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| C. | Research and Development Services | | | |
| a) | R&D services on Natural Sciences (CPC 851) | None None None Unbound except as indicated in the horizontal | 1),2) A license is needed for the importation of research equipment. Natural history specimens must not be exported from the country unless permitted by the Icelandic Museum of Natural History. 3),4) No foreigners are permitted to undertake scientific research work in the field of natural sciences without having first obtained a | |
| | | section | research permit issued by the Icelandic Council of Science field of natural sciences without having first obtained a research permit issued by the Icelandic Council of Science | |
| b) | R&D services on social sciences and humanities | 1) None | 1),2) Archaeological finds must not be exported from the country unless permitted by the | |
| | | 2) None | National Archaeological Council ("Þjóðminjaráð") | |
| | | 3) None | 3),4) All archaeological research whether by Icelandic or foreign researchers is subject to a | |
| | | 4) Unbound except as indicated in the horizontal section | permit granted by the Icelandic Archaeological Committee ("fornleifanefnd") | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | |
|-----|---|--|--|------------------------|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments | |
| c) | Interdisciplinary R&D services | 1) None | 1) None | | |
| | (CPC 853) | 2) None | 2) None | | |
| | | 3) None | 3) None | | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | | |
| D. | Real Estate Services | | | | |
| a) | Real estate services involving own or leased | 1) None | 1) None | | |
| | property (CPC 821) | 2) None | 2) None | | |
| | | 3),4) Deposits or liability insurance to cover loss caused to clients. All licenses to provide services on sales of real-estate are personal authorizations. | 3),4) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate | | |
| | | 4) Unbound except as indicated in the horizontal section | | | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | |
|-----|---|---|--|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments | | |
| b) | On a Fee or Contract basis (CPC 822) | 1) None | 1) None | | |
| | (C1 C 022) | 2) None | 2) None | | |
| | | 3),4) Deposits or liability insurance to cover loss caused to clients. All licences to provide services on sales of real-estate are personal authorization. | 3),4) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate | | |
| | | Unbound except as indicated in the horizontal section | | | |
| E. | Rental/Leasing Services without Operators | 1) None | 1) None | | |
| | winiout operations | 2) None | 2) None | | |
| | | Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks | 3) Majority of the board of a leasing company shall be resident in Iceland. The manager shall be resident in Iceland and a citizen of a Nordic Country. | | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | | |

| Mo | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | | |
|----|---|---|----|-----------------------------------|------------------------|--|
| | Sector or subsector | Limitations on market access | | Limitations on national treatment | Additional commitments | |
| a) | Relating to ships (CPC 83103) | 1) None | 1) | None | | |
| | (C1 C 05105) | 2) None | 2) | None | | |
| | | 3) To be registered in the ship register the ship must be owned by Icelandic natural or juridical persons who are resident in Iceland. Further nationality restrictions on fishing vessels. | 3) | None | | |
| | | 4) Unbound except as indicated in the horizontal section | 4) | None | | |
| b) | Relating to aircraft | 1) None | 1) | None | | |
| | (CPC 83104) | 2) None | 2) | None | | |
| | | To be registered in the aircraft register the aircraft must be owned by Icelandic natural or juridical persons resident in Iceland | 3) | None | | |
| | | Unbound except as indicated in the horizontal section | 4) | None | | |

| Mo | des of supply: 1) Cros | s-border supply 2) Consumption abroad 3 |) Commercial presence 4) Presence of natural persons |
|----|---------------------------------------|---|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| c) | Relating to other transport equipment | 1) None | 1) None |
| | (CPC 83101 + 83102 + 83105) | 2) None | 2) None |
| | , | 3) None | Residency requirement for car rental services |
| | | Unbound except as indicated in the horizontal section | 4) Residency requirement for car rental services |
| d) | Relating to other | 1) None | 1) None |
| | machinery and equipment (CPC 832) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizontal section | 4) None |
| e) | Other | 1) None | 1) None |
| | | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizontal section | 4) None |

| Mo | des of supply: 1) Cros | s-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural pe | ersons |
|----|---|---|------------------------|
| | Sector or subsector | Limitations on market access Limitations on national treatment | Additional commitments |
| F. | Other Business Services | | |
| a) | Advertising services (CPC 871) | 1) None 1) None | |
| | (0.00.0) | 2) None 2) None | |
| | | 3) None 3) None | |
| | | 4) Unbound except as indicated in the horizontal section 4) None | |
| b) | Market research and public opinion polling services (CPC 864) | None Concession needed if personal data is to be processed outside Icelandic jurisdiction | |
| | (CF C 00 1) | 2) None 2) None | |
| | | 3) None 3) None | |
| | | 4) Unbound except as indicated in the horizontal section 4) None | |
| c) | Management consulting services | 1) None 1) None | |
| | (CPC 865) | 2) None 2) None | |
| | | 3) None 3) None | |
| | | 4) Unbound except as indicated in the horizontal section 4) None | |

| Mo | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | |
|----|---|--|--|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments | | |
| d) | Services related to man. consulting (CPC 866) | 1) None 2) None | 1) None 2) None | | |
| | | 3) None | 3) None | | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | | |
| e) | Technical testing and analysis services | 1) None | 1) None | | |
| | (CPC 8676) | 2) None | 2) None | | |
| | | 3) None | 3) None | | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | | |
| f) | Services incidental to agriculture, hunting and | 1) None | 1) None | | |
| | forestry (CPC 881) | 2) None | 2) None | | |
| | (C1 C 001) | 3) None | 3) None | | |
| | | 4) Unbound except as indicated in the horizontal section | 4) None | | |

| Mo | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | |
|----|---|--|---|------------------------|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments | |
| i) | Services incidental to manufacturing (CPC 884+885/except for 88442) | 1) None 2) None | 1) None2) None | | |
| | | 3) None4) Unbound except as indicated in the horizontal section | 3) None 4) None | | |
| k) | Placement and supply services of personnel (CPC 872) | 1) None 2) None | None None | | |
| | | 3) None4) Unbound except as indicated in the horizontal section | 3) None4) None | | |
| m) | Related scientific and technical consulting services (CPC 8675) | 1) None 2) None | 1) None 2) None | | |
| | (2.2 00.0) | 3) None4) Unbound except as indicated in the horizontal section | 3) None 4) None | | |

| Mo | des of supply: 1) Cros | ss-border supply 2) Consumption abroad |) Commercial presence 4) Presence of natural persons |
|----|---|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| n) | Maintenance and repair of equipment | 1) None | 1) None |
| | (CPC 633+8861-8866; not including maritime vessels, | 2) None | 2) None |
| | aircraft or other transport equipment) | 3) None | 3) None |
| | | Unbound except as indicated in the horizontal section | 4) None |
| o) | Building-cleaning services (CPC 874) | 1) None | 1) None |
| | (55 2 57 7) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| p) | Photographic services (CPC 875) | 1) None | 1) None |
| | (2.2 010) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |

| IVIO | odes of supply: 1) Cr | oss-border supply 2) Consumption abroad 3) |) Co: | mmercial presence 4) Presence of natura | u persons |
|------|----------------------------------|---|-------|---|------------------------|
| | Sector or subsector | Limitations on market access | | Limitations on national treatment | Additional commitments |
| q) | Packaging services (CPC 876) | 1) None | 1) | None | |
| | (32 2 37 8) | 2) None | 2) | None | |
| | | 3) None | 3) | None | |
| | | 4) Unbound except as indicated in the horizontal section | 4) | None | |
| r) | Printing, publishing (CPC 88442) | 1) None | 1) | None | |
| | (61 6 00 1 12) | 2) None | 2) | None | |
| | | 3),4) Nationality or residency requirement of at least one year for publishing of newspapers or magazines within the national territory. Nationality and residency requirement for editors | 3) | None | |
| | | 4) Unbound except as indicated in the horizontal section | 4) | None | |
| s) | Convention services (CPC 87909) | 1) None | 1) | None | |
| | (C1 C 0/707) | 2) None | 2) | None | |
| | | 3) None | 3) | None | |
| | | 4) Unbound except as indicated in the horizontal section | 4) | None | |

| Mod | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | | |
|-----|---|---|-------|-----------------------------------|------------------------|--|
| | Sector or subsector | Limitations on market access | | Limitations on national treatment | Additional commitments | |
| 3. | CONSTRUCTION AND RELATED ENGINEERING SERVICES | | | | | |
| A. | General construction work for buildings | None | | 1) None | | |
| | (CPC 512) | None | | 2) None | | |
| | | None | | 3) None | | |
| | | Unbound except as indicated in the horizontection | ontal | 4) None | | |

| Modes of supply: 1) Cro | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | |
|---|---|-----------------------------------|------------------------|--|--|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments | | |
| B. General construction work for civil engineering | 1) None | 1) None | | | |
| (CPC 513) | 2) None | 2) None | | | |
| | 3) None | 3) None | | | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | | | |
| C. <u>Installation and assembly</u> work | 1) None | 1) None | | | |
| (CPC 514+516) | 2) None | 2) None | | | |
| | 3) None | 3) None | | | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | | | |
| D. <u>Building completion and</u> finishing work | 1) None | 1) None | | | |
| (CPC 517) | 2) None | 2) None | | | |
| | 3) None | 3) None | | | |
| | Unbound except as indicated in the horizontal section | 4) None | | | |

| Mo | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | | |
|----|---|---|--|------------------------|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments | |
| 4. | DISTRIBUTION SERVICES (excluding trade in arms, alcoholic beverages, tobacco and pharmaceutical products) | | | | |
| A. | Commissions agents' services (CPC 621) | None None None Unbound except as indicated in the horizontal section | None None None None | | |
| В. | Wholesale trade services (CPC 622) | None None None Unbound except as indicated in the horizontal section | None None None None | | |

| Modes of supply: 1) Cr | ross-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural | persons |
|---------------------------------------|--|--|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| C. Retailing services (CPC 631+632 | 1) None | 1) None | |
| 6111+6113+6121) | 2) None | 2) None | |
| | 3) None | 3) None | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |
| D. <u>Franchising</u> (CPC 8929) | 1) None | 1) None | |
| (61 6 6727) | 2) None | 2) None | |
| | 3) None | 3) None | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |
| E. <u>Other</u> | 1) None | 1) None | |
| | 2) None | 2) None | |
| | 3) None | 3) None | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |

| Mod | des of supply: 1) Cros | s-border supply 2) Consumption abroad 3) |) Commercial presence 4) Presence of natural persons |
|-----|----------------------------------|---|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| 6. | ENVIRONMENTAL SERVICES | | |
| A. | Sewage services (CPC 9401) | 1) Unbound* | 1) Unbound* |
| | | None3),4) Environmental operation license required | 2) None 3) None |
| | | | |
| | | Unbound except as indicated in the horizontal section | 4) None |
| B. | Refuse disposal waste (CPC 9402) | 1) Unbound* | 1) Unbound* |
| | (C1 C 3 102) | 2) None | 2) None |
| | | 3),4) Environmental operating license required | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| C. | Sanitation and similar services | 1) Unbound* | 1) Unbound* |
| | (CPC 9403) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal | 4) None |
| | | section | |
| D. | Other | 1) Unbound* | 1) Unbound* |

^{*} Unbound due to lack of technical feasibility.

| Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | | persons |
|---|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| | 2) None | 2) None | |
| | 3),4) Environmental operating license required | 3) None | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |
| 9. TOURISM AND TRAVEL RELATED SERVICES | | | |
| A. Hotels and Restaurants | 1) None | 1) None | |
| (including catering) (CPC 641-643) | 2) None | 2) None | |
| | 3) None | Condition of licenses is one year previous residency | |
| | 4) Unbound except as indicated in the horizontal section | Condition of licenses is one year previous residency | |
| B. <u>Travel agencies and tour</u> | 1) None | 1) None | |
| operators (CPC 7471) | 2) None | 2) None | |
| | 3),4) Deposits or liability insurance to cover loss caused to clients | 3),4) Condition of licenses is one year previous residency of the manager | |
| | Unbound except as indicated in the horizontal section | | |
| C. Tourist guides services (CPC 7472) | 1) None | 1) None | |

| Modes of supply: 1) Cros | ss-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural p | ersons |
|--------------------------|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| | 2) None | 2) None | |
| | 3) None | 3) None | |
| | Unbound except as indicated in the horizontal section | 4) The right to exercise the profession is reserved for resident authorized tourist guides. Foreign resident guides may be granted temporary license on ad hoc basis. | |

| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
|--|--|---|------------------------|
| 10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services) | | | |
| A. Entertainment services (including theatre, live bands and circus services) | None None | 1) None 2) None | |
| (CPC 9619) | 3) None | Targeted financial support to specific local, regional or national activities | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |
| B. News agency services (CPC 962) | 1),2),3) None other than access to management functions is subject to | 1) None | |
| | discretionary authorizations by competent authorities | 2) None | |
| | | 3) None | |
| | 4) Condition of nationality and residency for the editor of a paper or magazine. Unbound except as indicated in the horizontal section | 4) None | |

| Mod | des of supply: 1) Cros | s-border supply 2) Consumption abroad 3 | 3) Commercial presence 4) Presence of natural persons |
|-----|---|---|---|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| C. | <u>Libraries, archives,</u> museums and other cultural | 1) None | 1) None |
| | service (CPC 963) | 2) None | 2) None |
| | (61 6 700) | 3) None | Targeted financial support to specific local, regional or national activities |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| D. | Sporting and other recreational services | 1) None | 1) None |
| | (CPC 964) | 2) None | 2) None |
| | | 3),4) Gambling, coin machines and like activities are subject to licensing. Boxing is illegal in Iceland. | Targeted financial support to specific local, regional or national activities |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| E. | Other | 1) None | 1) None |
| | | 2) None | 2) None |
| | | 3) None | Targeted financial support to specific local, regional or national activities |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |

| Modes of supply: 1) Cross | ss-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural p | persons |
|--|--|--|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| 11. TRANSPORT SERVICES | | | |
| C. <u>Air Transport Services</u> | | | |
| Maintenance and repair of aircraft and parts thereof | 1) Unbound* | 1) Unbound* | |
| | 2) None | 2) None | |
| | 3) None | 3) None | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |
| Sales and marketing | 1) None | For distribution through CRS of air transport services provided by CRS parent carrier: unbound | |
| | 2) None | 2) None | |
| | 3) None | For distribution through CRS of air transport services provided by CRS parent carrier: unbound | |
| | Unbound except as indicated in the horizontal section | 4) None | |

^{*} Unbound due to lack of technical feasibility.

| Modes of supply: 1) Cro | oss-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural p | persons |
|---|--|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Computer Reservations System | 1) None | For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound | |
| | 2) None | 2) None | |
| | 3) None | 3) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |
| F. Road Transport Services | | | |
| a) Passenger transportation (CPC 7121+7122) | 1) None | 1) None | |
| (616 /121 / 122) | 2) None | 2) None | |
| | 3),4) Authorization required for commercial land transport services. Numerical quotas may be imposed as well as exclusive licenses for certain areas or routes. | 3) None | |
| | 4) Unbound except as indicated in the horizontal section | 4) None | |

| Mo | Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons | | |
|----|---|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| b) | Freight transportation (CPC 123) | 1) None | 1) None |
| | (61 6 122) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizontal section | 4) None |
| c) | Rental of commercial vehicles with operator | 1) None | 1) None |
| | (CPC 7124) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizontal section | 4) None |
| d) | Maintenance and repair of road transport equipment | 1) None | 1) None |
| | (CPC 6112+8867) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence | | |) Commercial presence 4) Presence of natural persons |
|--|---|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| e) | Supporting services for road transport services | 1) None | 1) None |
| | (CPC 744) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| Н. | Services auxiliary to all modes of transport | | |
| b) | Storage and warehousing services | 1) Unbound* | 1) Unbound* |
| | (CPC 742) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| c) | Freight transport agency services | 1) None | 1) None |
| | (CPC 748) | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |

^{*} Unbound due to lack of technical feasibility.

| Mod | des of supply: 1) Cros | ss-border supply 2) Consumption abroad 3) | Commercial presence 4) Presence of natural persons |
|-----|--------------------------|--|--|
| | Sector or subsector | Limitations on market access | Limitations on national treatment Additional commitments |
| d) | Other (CPC 749) | 1) None | 1) None |
| | | 2) None | 2) None |
| | | 3) None | 3) None |
| | | 4) Unbound except as indicated in the horizontal section | 4) None |
| I. | Other Transport Services | 1) None | 1) None |
| | | 2) None | 2) None |
| | | 3) None | 3) None |
| | | Unbound except as indicated in the horizontal section | 4) None |

Modes of supply: (1) Cross-border supply Consumption abroad Commercial presence Presence of natural persons Sector or Subsector Additional commitments Limitations on market access Limitations on national treatment 2.C TELECOMMUNICATION **SERVICES** Voice telephony None (1) None Iceland undertakes additional commitments as contained in Packet-switched data the attachment, all parts of None None transmission services which are equally binding. None None Circuit-switched data transmission services Unbound except as indicated in Unbound except as indicated in horizontal commitments horizontal commitments Telex services d. Telegraph services e.

Facsimile services

Other

Leased circuit services

Mobile and personal