

**ANNEX III**

**SCHEDULES OF SPECIFIC COMMITMENTS ON TRADE IN SERVICES**

**Part A: Schedule of Specific Commitments of Mauritius**

<b>Modes of supply:</b>	<b>1) Cross-border</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<b>HORIZONTAL COMMITMENTS</b>				
ALL SECTORS INCLUDED IN THIS SCHEDULE	<b>Foreign service suppliers</b> 3) Foreign service suppliers need to be incorporated or registered in Mauritius		<ul style="list-style-type: none"> <li>• Under section 132 of the Companies Act, at least 1 director needs to be ordinarily resident in Mauritius.</li> </ul>	
	4) The following categories of service suppliers are eligible to stay and work in Mauritius, subject to meeting the various eligibility criteria for the different categories of Occupation Permits as follows: <ol style="list-style-type: none"> <li><b>1. Intra-Corporate Transferee</b>                Specific categories of employees listed below who are hired temporarily by a service supplier with a commercial presence in Mauritius in the context of provision of a service in Mauritius:               <ol style="list-style-type: none"> <li><b>(i) Managers:</b> Persons who direct a branch office or one or more departments as their head, or supervise or control the work of other supervisory, professional or managerial personnel and have the authority to appoint or remove the personnel and powers to exercise discretionary authority over day-to-day operations.</li> <li><b>(ii) Executives:</b> Persons who are in senior</li> </ol> </li> </ol>			

positions within a juridical person or a branch, and who primarily direct the management, have wide decision-making powers and are either members of the board of directors or receive directions from the board or the general body of shareholders

**(iii) Specialists:** Persons who possess high qualifications and knowledge at an advanced level relevant to the organization's activities or of the organization's research, equipment, techniques or management and may include persons who are members of accredited professional bodies

**2. Contractual Service Supplier/Short Term Service Supplier**

natural persons employed by a juridical person who:

- (i) travel to Mauritius temporarily for short periods of stay in order to perform a service pursuant to a contract between their employer and a client(s) located in Mauritius where the employer does not have an affiliate office and where remuneration must be paid solely to the employer.
- (ii) travel to Mauritius temporarily for short periods in order to fulfil qualification and licensing requirements where presence in Mauritius is an essential condition for the fulfilment of these requirements.

Access shall be available under this category only in the specific service sector in which contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided.

**3. Independent Professional**

Natural persons who travel to Mauritius temporarily for short periods of stay to perform a service pursuant to a contract(s) between them and a client(s) located in Mauritius for which he or she possesses the necessary academic credentials and qualifications and has obtained, wherever necessary, registration with the professional body and remuneration is to be paid solely to the natural person.

Access shall be available under this category only in the specific service sector in which contract has been entered into.

**Dependents** wishing to work in Mauritius need to apply either for a work or occupation permit as the case may be. This is subject to meeting eligibility criteria in accordance with the laws and policies prevailing in Mauritius.

**Business Visitors:** Persons who visit Mauritius temporarily for the purposes specified in (i) – (iv) below:

- i. For the sale of services or entering into agreements for such sales for that services supplier (Service Seller) and/or
- ii. Employees of a juridical person for the purpose of setting up a commercial presence of that juridical person in Mauritius
- iii. Persons participating in business meetings
- iv. Persons engaged in installing machinery or providing after-sale services of machinery under the conditions of the purchase of the machinery.

Access is subject to the condition that representatives of such services suppliers or employees of such juridical persons:

- will not be engaged in making direct sales to the general public or in supplying services

	<p>themselves, and</p> <ul style="list-style-type: none"> <li>will not receive any remuneration from a source located within Mauritius.</li> </ul> <p>Business visitors will be granted a multiple entry Business Visa valid for a period up to 2 years at a cumulative rate of 120 days in a calendar year and provided that the stay during each trip should not exceed 90 days consecutively.</p>		
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## II. SECTOR SPECIFIC COMMITMENTS

### 1. BUSINESS SERVICES

#### A. PROFESSIONAL SERVICES

<p>(a) Legal services</p> <p>(i) Domestic law<sup>1</sup> advisory and representation services including arbitration, conciliation and mediation services</p> <p>(ii) Foreign law<sup>2</sup> advisory and representation services including arbitration, conciliation and mediation services</p> <p>(iii) International law<sup>3</sup> advisory and representation services including</p>	<p>1) None, except for citizenship requirement</p> <p>2) None, except for citizenship requirement</p> <p>3) None, except for citizenship requirement</p> <p>4) Unbound except as indicated in horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal section</p> <p>1) None</p>	<p>1) None, except for citizenship requirement</p> <p>2) None, except for citizenship requirement</p> <p>3) None, except for citizenship requirement</p> <p>4) Unbound except as indicated in horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal section</p> <p>1) None</p>	<p>A person who is registered as a foreign lawyer under section 10L of the Law Practitioners Act and practises law in a law firm<sup>4</sup>, foreign law firm<sup>5</sup> or joint law venture<sup>6</sup> may advise on the effect of a Mauritian law where—</p> <p>(a) the giving of advice on Mauritian law is necessarily incidental to the practice of foreign law or international law; and</p>
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<sup>1</sup> Domestic law means the law of Mauritius

<sup>2</sup> Foreign law means any law other than the law of Mauritius

<sup>3</sup> International law includes law established by international treaties and conventions, as well as customary law

<sup>4</sup> A body of persons providing legal services whether incorporated as a company or set up as a *société* and registered under section 10A of the Law Practitioners Act

<sup>5</sup> A corporate entity licensed or registered as a law firm in China and having a local office registered in Mauritius in accordance with section 10G of the Law Practitioners Act

<sup>6</sup> A joint venture in the form of a limited company or a *société* between a law firm and a foreign law firm

<p>arbitration, conciliation and mediation services</p>	<p>2) None 3) None 4) Unbound except as indicated in horizontal section</p>	<p>2) None 3) None 4) Unbound except as indicated in horizontal section</p>	<p>(b) the advice is expressly based on advice given on the Mauritian law by a law practitioner.</p> <p>Under section 21(3) of the Law Practitioners Act, a person qualified to practise in a foreign jurisdiction may provide ad hoc representation services upon being granted rights of audience by the Chief Justice.</p>
<p>Accounting, auditing and book-keeping services <b>(CPC 8621+8622+8630+8640+8650+8660)</b></p>	<p>1) Unbound 2) None 3) Only in the form of joint ventures, with foreign majority ownership permitted. 4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) Unbound 2) None 3) Only in the form of joint ventures, with foreign majority ownership permitted. 4) Unbound, except as indicated in the horizontal commitments</p>	
<p>Taxation services <b>(CPC 863)</b></p>	<p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p>	
<p>Architectural services <b>(CPC 8671)</b></p>	<p>1) Unbound 2) None 3) Joint venture requirements with 49% foreign participation  4) Any foreign architect practicing in Mauritius will have to do in so a joint venture with a local Architect and will be considered on a project specific basis.</p>	<p>1) Unbound 2) None 3) Joint venture requirements with 49% foreign participation  4) Unbound, except as indicated in the horizontal section</p>	

<p>Engineering services (CPC 8672)</p>	<p>1) None 2) None 3) None</p> <p>4) Chinese engineers not possessing a UK Chartered Status require 10 years' experience in their respective field and should be registered with the Institute of Engineers of China</p>	<p>1) None 2) None 3) Foreign engineering firms should obtain a provisional registration with Construction Industry Development Board to be eligible to bid for a project in Mauritius and if awarded the engineering firm should obtain a temporary registration against payment of a fee on a project basis</p> <p>Chinese engineers not possessing a UK Chartered Status require 10 years' experience in their respective field , should be registered with the Institute of Engineers of China and should comply with CRPE Act 1965</p>	
<p>Integrated Engineering Services (CPC 8673)</p>	<p>1) None 2) None 3) None <sup>7</sup></p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None 2) None 3) Foreign engineering firms should obtain a provisional registration with Construction Industry Development Board to be eligible to bid for a project in Mauritius and if awarded the engineering firm should obtain a temporary registration against payment of a fee on a project basis</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	

<sup>7</sup> Requirements on a case by case basis to have the presence in Mauritius of a designated local engineer during the period of the works

Urban Planning services (CPC 867414)	1) None 2) None 3) Only in the form of joint ventures, with foreign majority ownership permitted.  4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Only in the form of joint ventures, with foreign majority ownership permitted.  4) Unbound, except as indicated in the horizontal commitments	
Private Medical and dental services (CPC 9312)	1) Unbound 2) None 3) None 4) The total number of Chinese doctors /dentist employed each year in Mauritius will be drawn primarily from the list of scarcity areas and may be limited depending on the total number of supply of doctors/dentist	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
Veterinary Services (CPC 932)	1) Unbound 2) None 3) None 4) The number of veterinary surgeons registered each year may be limited depending on the total number of Veterinary surgeons	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
Services Provided by mid-wives, nurses, physiotherapists and para-medical personnel (CPC 93191)	1) Unbound 2) None 3) None 4) The number of professionals registered each year may be limited depending on the total number of supply of professionals	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
<b>B. COMPUTER AND RELATED SERVICES</b>			

(a) Consultancy Services related to the installation of Computer Hardware ( <b>CPC 841</b> )	1) None 2) None 3) None 4) Unbound except as in horizontal commitment	1) None 2) None 3) None 4) Unbound except as in horizontal commitment	
(b) Software implementation services ( <b>CPC 8421, CPC 8422, CPC 8423, CPC 8424, CPC 8425</b> )	1) None 2) None 3) None 4) Professional staff of foreign establishment must consist of at least 50% of Mauritians	1) None 2) None 3) None 4) Unbound except as in horizontal commitment	
(c) Data processing services ( <b>CPC 843</b> )	1) None 2) None 3) None 4) Managerial staff of foreign establishment must consist of at least 50% of Mauritians	1) None 2) None 3) None 4) Unbound except as in horizontal commitment	
(d) Database services ( <b>CPC 844</b> )	1) None 2) None 3) None 4) Managerial staff of foreign establishment must consist of at least 50% of Mauritians	1) None 2) None 3) None 4) Unbound except as in horizontal commitment	
(e) Maintenance and repair services of office machinery and equipment including computers ( <b>CPC 845</b> )	1) None 2) None 3) Unbound 4) Unbound except as in horizontal commitment	1) None 2) None 3) Unbound 4) Unbound except as in horizontal commitment	

**C.RESEARCH AND DEVELOPMENT SERVICES**

<b>R&amp;D services on natural sciences and engineering (CPC 851) (except CPC 85104 and CPC 85105)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Interdisciplinary R&D services (CPC 853)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>E. Rental/Leasing Services without operators</b>			
a. Relating to ships (CPC 83103**) Excludes cabotage, intrastate and offshore trades c. Relating to other transport equipment (CPC 83101, 83102, 83105) d. Relating to other machinery and equipment (CPC 83106-9) e. Other – leasing or rental services concerning personal or household goods (CPC 832)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>F. Other Business Services</b>			
Advertising Services (CPC 871)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Placement and supply services of Personnel (CPC 872)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) None, except that the services will be limited to the recruitment of highly qualified professionals and skilled personnel.	4) None, except that the services will be limited to the recruitment of highly qualified professionals and skilled personnel	
Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Services related to Management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Technical testing and analysis (CPC 8676)	1) None 2) None, 3) None, except for regulated products 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Related scientific and technical consulting services (CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Credit Reporting Services (Credit ratings) (CPC 87901)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Services incidental to agriculture (excluding hunting and forestry) (CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Services incidental to fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Convention Services (CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<b>2. COMMUNICATION SERVICES</b>			
<b>B. Courier Services (CPC 7512)</b>			
Courier services refers to individualized and time sensitive services of accepting, conveying and distributing documents and goods on a door to door basis	1) None 2) None 3) None 4) Unbound except as in horizontal commitment	1) None 2) None 3) None 4) Unbound except as in horizontal commitment.	
<b>C. TELECOMMUNICATION SERVICES</b>			
a. Voice telephone services (CPC 7521)	1) None 2) None 3) None, except that a licence for a new mobile (including satellite based) and fixed line services	1) None 2) None 3) None, except that a licence for a new mobile (including satellite based) and fixed line services suppliers based on an Economic Needs Test 4) None except as indicated in the	

	suppliers based on an Economic Needs Test <sup>8</sup>	horizontal section	
b. Packet switched data transmission services (CPC 7523**) c. Circuit switched data transmission services (CPC 7523**) d. Telex services (CPC 7523**) e. Telegraph services (CPC 7523**) f. Facsimile services (CPC 7521**+7529**) g. (g) Private leased circuit services (CPC 7522**+7523**) h. Electronic Mail (CPC 7523**) i. Voice Mail (CPC 7523**) j. Online information and data base retrieval (CPC 7523**) k. Electronic Data Interchange (CPC 7523**)	4) None, except as indicated in the horizontal section  1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
l. Enhanced/ value added facsimile services, incl. store and forward, store and retrieve (CPC 7523**) m. Code and protocol conversion n. On-line information and/or data processing (incl. transaction processing)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	

<sup>8</sup> Criteria for Economic Needs Test: New supplier should demonstrate qualitatively and quantitatively the innovations it is bringing in the mobile landscape in Mauritius, value added activities, new business models, unique branding significant transfer of technology, foreign direct investment inflows and significant job creation in the sector

(CPC 843**) <ul style="list-style-type: none"> <li>o. Others <ul style="list-style-type: none"> <li>(i) Paging</li> <li>(ii) Private Mobile Radio Equipment rental services</li> <li>(iii) Equipment sales services</li> <li>(iv) Equipment maintenance services</li> <li>(v) Mobile services (satellite-based)</li> </ul> </li> </ul>			
<b>D: AUDIOVISUAL SERVICES</b>			
Sound Recording Services ( CPC 9611)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
Motion Picture, videotape, television and radio programme production services( CPC 9612)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
Audio visual post – production services ( CPC 9613)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
Motion picture, videotape and television programme distribution ( CPC 9614)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 51)</b>			
A. General construction work for buildings (CPC 512)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Higher processing/registration fee</li> </ul>	

		for foreign contractors/consultancy firms on a project basis as prescribed under the Construction Industry Development Board (CIDB) Act	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
B. General Construction work for civil engineering (CPC 513)	1) None 2) None 3) None  4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act 4) Unbound, except as indicated in the horizontal commitments	
C. Installation and Assembly Work (CPC 514 + 516) (i) Installation and erection of prefabricated construction (CPC 514) (ii) Installation work (CPC 516) a. Heating, ventilation and air conditioning work (CPC 516)	1) None 2) None 3) None  4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act 4) Unbound, except as indicated in the horizontal commitments	
D. Building completion and finishing work (CPC 517)	1) None 2) None 3) None  4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act 4) Unbound, except as indicated in the horizontal commitments	
E. Other (CPC 511 + 515 + 518) a. Pre-erection work at construction sites	1) None 2) None	1) None 2) None	

<p>(CPC 511)</p> <p>(i) Site investigation work (CPC 5111)</p> <p>a. Demolition work (CPC 5112)</p> <p>b. Site formation and clearance work (CPC 5113)</p> <p>c. Excavating and earthmoving work (CPC 5114)</p> <p>d. Site preparation work for mining (CPC 5115)</p> <p>e. Scaffolding work(CPC 5116)</p> <p>b. Special trade construction work (CPC 515)</p> <p>c. Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p>	<p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p><b>4. DISTRIBUTION SERVICES</b></p>			
<p>Note:- Controlled products are inter -alia covered under the following legislations : The Dangerous Chemicals Control Act 2004 the Mauritius Agricultural Marketing Act 1963 and the Consumer Protection Act .</p>			
<p>A. Commission agents' services (CPC 621) except (62111, 62117)</p>	<p>1) None, except for the controlled products</p> <p>2) None</p> <p>3) None, except for the controlled products</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None, except for the controlled products</p> <p>2) None</p> <p>3) None, except for the controlled products</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p>B. Wholesale trade services (CPC 622) excluding CPC 6225)</p>	<p>1) None, except for the controlled products</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None, except for the controlled products</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p>C. Retailing Services (CPC 631+632+6111+6113+6121)</p>	<p>1) None, except for the controlled products</p>	<p>1) None, except for the controlled products</p>	

	2) None 3) None, except for the controlled products  4) Unbound, except as indicated in the horizontal commitments	2) None 3) None, except for the controlled products  4) Unbound, except as indicated in the horizontal commitments	
D. Franchising (CPC 8929) Other non-financial intangible assets (CPC 89290)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>5. EDUCATIONAL SERVICES</b> Subsidies reserved to nationals only Benefits may be provided to nationals for the supply of educational services provided by public schools Grants and scholarships may be provided to nationals only			
Pre-primary education services (CPC 921)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Primary education services (CPC 922)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

C. Higher education services (CPC) 923	<p>1) Unbound 2) None 3) Subject to domestic requirement in the laws and regulations for tertiary educational institutions.</p> <p>4) possible quota for employment of professionals subject to the availability of Mauritian professionals</p>	<p>1) Unbound 2) None 3) Subject to relevant clearances from the home country for the setting up of post-secondary educational institutions abroad</p> <p>4) Recognition of institution and qualification in home country</p>	
Adult education (CPC 929)	<p>1) None 2) None 3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) Subject to Recognition of qualification in home country and relevant authorisation by the regulatory body in China</p> <p>4) Unbound except as indicated in the horizontal section</p>	
Other Education Services	<p>1) None 2) None 3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) Subject to Recognition of qualification in home country and relevant authorisation by the regulatory body in China</p> <p>4) Unbound except as indicated in the horizontal section</p>	
<b>6. ENVIRONMENTAL SERVICES</b>			
Sewage services (CPC 9401) Covers sewage services provided by private companies	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	

Refuse collection and disposal (for non-household purposes) CPC 9402 Covers refuse collection and disposal services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Sanitation and similar services (CPC 9403) Covers sanitation services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Cleaning services of exhaust gases (9404) Covers cleaning services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Noise abatement (9405) Covers noise abatement services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Nature and Landscape protection services (9406) Covers nature and landscape protection services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Other environmental protection services n.e.c. (CPC 94090)	1) None  2) None  3) None  4) Unbound except as indicated in the horizontal section	1) None  2) None  3) None  4) Unbound except as indicated in the horizontal section	

<b>7. FINANCIAL SERVICES</b>			
<b>A. Insurance and in Insurance-related Services</b>			
a) Direct life insurance (CPC 81211)	<p>1) Companies must be incorporated/registered and licensed in Mauritius for long term insurance business.</p> <p>2) None</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
b) Direct non-life insurance (CPC 8129)	<p>1) Companies must be incorporated/registered and licensed in Mauritius for general insurance business</p> <p>2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance, cannot be placed outside Mauritius.</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None-</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
(c) Reinsurance and retrocession (CPC 81299*)	<p>1) At least 5% of reinsurance must be placed with African Reinsurance Corporation</p> <p>2) None</p> <p>3) At least 5% of reinsurance must be placed with African Reinsurance Corporation</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
(d) Insurance intermediation comprising (i) Agents	<p>1) Companies must be incorporated/ registered prior to being licensed in Mauritius and individuals must be licensed as insurance agents. Insurance agents must have a commercial presence and act only for insurers licensed in Mauritius.</p> <p>2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance, cannot be placed outside Mauritius.</p> <p>3) Insurance agents must act only for insurers licensed</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

	<p>in Mauritius.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>4) Unbound, except as indicated in the horizontal commitments.</p>	
(ii) Brokers	<p>1) Companies must be incorporated/ registered in Mauritius and licensed as brokers.</p> <p>2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance, cannot be placed outside Mauritius.</p> <p>3) Insurance brokers may arrange insurance business with insurers licensed in Mauritius, and reinsurance business where brokers may also arrange business with a foreign reinsurer.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
(iii) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services (CPC 81404)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	
(iv) Average and loss adjustment Services (CPC 81403)	<p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>4) Unbound, except as indicated in the horizontal commitments.</p>	
(v) Salvage Administration Services (CPC 81405)			
<b>B. Banking and other Financial Services</b>			
a. Acceptance of deposits and other repayable funds from the public (CPC 81116-81119)	<p>1) None</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	
b. Lending of all types (excluding factoring and specialized and structured products) (CPC 8113)	<p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
c. Financial leasing (CPC 8112)			
d. All payment and money transmission services, including credit, charge and debit cards, traveler's cheques and banker's drafts (CPC 81339)			
e. Guarantees and commitments (CPC 81199**)			
f. Trading for own account or for account of customers in the following only:			

<ul style="list-style-type: none"> <li>- money market instruments (including cheques, bills, certificates of deposits) <b>(CPC 81339**)</b></li> <li>- transferable securities <b>(CPC 81321*)</b></li> <li>- foreign exchange <b>(CPC 81333)</b></li> <li>- derivative products incl., but not limited to futures and options <b>(CPC 81339**)</b></li> </ul>			
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ol>	
<b>(h) Services Related to Securities Markets</b> - Securities Broking Service (CPC 81321)	<ol style="list-style-type: none"> <li>1) A financial institution applying for an investment dealer licence has to constitute a subsidiary.</li> <li>2) None</li> <li>3) A financial institution applying for an investment dealer licence has to constitute a subsidiary .</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ol>	
- Other services related to securities markets (CPC 81329)  Other services related to securities markets Information services on stock quotations and information dissemination services through documents or electronic means. Other services related to securities markets, not elsewhere classified.	<ol style="list-style-type: none"> <li>1) Subject to local legislation requirements</li> <li>2) None</li> <li>3) Subject to local legislation requirements</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ol>	
(i) Money broking <b>(CPC 81339**)</b> (j) Asset management, such as cash or portfolio management, all forms of collective investment management, custodial depository and trust services (excluding pension fund management) <b>(CPC 81323*)</b>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ol>	

(j) Settlement and clearing services for the following: (i) inter-bank transactions	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
(ii) securities	1) To be done through a licensed clearing system 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	1) None- 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
k. Advisory and auxiliary to financial intermediation - Loan broking services (CPC 81331) - Financial consultancy services (CPC 81332)	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
(m) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>8. HEALTH AND RELATED SERVICES</b>			
Traditional Chinese Medicine(TCM) (TCM is the general term of medicine of all Chinese ethnic groups including the Han ethnic group and minority ethnic groups, reflects the understanding of the Chinese nation on life, health and diseases, and is a medicine and pharmacology system with long historical traditions and unique theories and technical methods.)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
Hotel Services (CPC 641)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) Unbound except as indicated in the horizontal commitments	4) Foreign establishments must be staffed predominantly by Mauritians, except for occupations with skills shortages	
Restaurant Services (CPC 642 + 643)	1) None 2) None 3) None, except that priority will be given to innovative/ novel Chinese <sup>9</sup> cuisine and projects:- 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None.. 4) Foreign establishments must be staffed predominantly by Mauritians, except for occupations with skills shortages	
Travel agencies and tour operator services (CPC 74710)	1) None 2) None 3) None, Subject to licensing requirements 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None, Subject to licensing requirements and foreign tour operators are subject to relevant bank guarantee and experience 4) Unbound, except as indicated in the horizontal commitments	
Tourist guide services(CPC 7472)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Allowed only in linguistic scarcity areas	
Tourist Transport Operators	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
Yacht chartering & cruising services (CPC 96499**)	1) None 2) None	1) None 2) None	

<sup>9</sup> Innovative/Novel Chinese cuisine means cuisine not commonly available in Mauritius

	3) <b>priority to be given to innovative/novel services</b> 4) Unbound except as indicated in the horizontal commitments	3) Priority to be given to innovative/novel services <sup>10</sup> 4) Unbound except as indicated in the horizontal commitments	
Tourist duty-free shops	1) None 2) None 3) Foreign participation limited to 30 per cent 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>			
<b>Ancillary theatrical services n.e.c. (CPC 96193)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>Circus, amusement park and similar attraction (CPC 96194)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	

<sup>10</sup> Innovative/Novel services means any product/services not currently available in Mauritius or that bring added value to the existing spectrum of products/services in line with Government's policy of broadening its products portfolio and enriching the tourism experience

Sports event Promotion Services (CPC 96411)	1) None	1) None	
Sports event organization services (CPC 96412 )	2) None	2) None	
Sports facility operation services (CPC 91413)	3) None	3) None	
Other sporting services (CPC 96419)	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
<b>11. TRANSPORT SERVICES</b>			
<b>A. Maritime Transport Services</b>			
Subsidies limited to nationals only (for Mauritian ships engaged in trade exclusively between Mauritius, Rodrigues and outer islands)			
a. Passenger transport (CPC 7211)	1) None	1) None	
b. Freight transport CPC 7222 (a and b exclude cabotage)	2) None	2) None	
c. Maintenance and repair of vessels (CPC 8868**)	3) None	3) None	
d. Rental of vessels with crew (CPC 7213)	4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
Vessel salvage and refloating services (CPC7454)	1) Unbound*	1) Unbound*	
	2) Unbound*	2) Unbound*	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
<b>C. Air Transport Services</b>			
Computer reservation systems (CRS) as defined in the GATS Annex on Air transport services	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	

Selling and marketing of air transport services as defined in the GATS Annex on Air Transport Services	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	
Maintenance and repair aircraft as defined in the Annex on Air Transport Services	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	
<b>H. Services auxiliary to all modes of transport</b>			
Storage and Warehousing Services (CPC 742)- (only for exports)	<ul style="list-style-type: none"> <li>1) Unbound*</li> <li>2) None</li> <li>3) None, except that the activity of any operator must be licensed by Customs and relevant authorities</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) Unbound*</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	
Freight Transport Agency Services (CPC 748)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	
Other auxiliary services (CPC 749) Excluding cargo – handling and ground handling services	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments</li> </ul>	