ANNEX 8 B

MAURITIUS – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: 1) Cross-border 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. HORIZONTAL COMMITMENT	S		
ALL SECTORS INCLUDED IN THIS SCHEDULE	Foreign service suppliers 3) Foreign service suppliers need to be incorporated or registered in Mauritius.	At least one (1) director needs to be ordinarily resident in Mauritius.	
	4) Unbound, except for measures affecting the entry and temporary stay of natural persons in the following categories:	4) Unbound, except for measures concerning the entry and temporary stay of natural persons referred to in the market access column.	
	(a) Business Visitors: Persons who visit Mauritius temporarily for the purposes specified in (i) – (iv) below:		
	 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		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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 themselves, and will not receive any remuneration from a source located within Mauritius. 		
	Business visitors will be granted a Business Visa 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.		
	(b) Intra-Corporate Transferees:		
	Category of employees, including those 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 and will be granted an Occupation Permit (OP) for the period specified in his contract of employment or for a period of 10 years, whichever is lesser:		
	(i) Managers: 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.		
	(ii) Executives: Persons who are in senior		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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.		
	(c) 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		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	appropriate educational and professional qualifications relevant to the services to be provided.		
	(d) 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.		
	A Professional will be granted an Occupation Permit (OP) for the period specified in his contract of employment or for a period of 10 years, whichever is lesser.		
	Professionals may also apply for a Short-term Occupation Permit for a maximum period of 9 months. The permit may be extended only once for a period not exceeding 3 months.		
	A cancellation letter from the employer will be required if the Professional is shifting from a Short-term Occupation Permit to a long-term OP within the same company.		
	The criteria for an OP as a professional is a monthly basic salary of at least 30,000 rupees.		
	Visitors requiring Visa prior to travel should apply for Business Visa prior to travel. Bona Fide Business Persons, however, on application may also be granted a business visa for a maximum of 120 days in a calendar year, provided during each		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	trip the stay does not exceed 90 days.		
II. Sector Specific Commitments			
1. <u>BUSINESS SERVICES</u>	<u>S</u>		
A. <u>PROFESSION</u>	NAL SERVICES		
V 1 (GDG 0.41)	1) None	1) None	
Legal services (CPC 861)	2) None	2) None	
	3) Opening of local office by foreign law firms is subject to the authorisation of the Attorney General and the Attorney General may impose such terms and conditions as may be prescribed. A local office of a foreign law firm or a foreign lawyer may not provide legal services in relation to Mauritian law and notary services.	3) Opening of local office by foreign law firms is subject to the authorisation of the Attorney General and the Attorney General may impose such terms and conditions as may be prescribed. A local office of a foreign law firm or a foreign lawyer may not provide legal services in relation to Mauritian law and notary services.	
	A foreign lawyer may provide legal services - (a) in relation to arbitration proceedings (b) in relation to proceedings before bodies other than courts, being proceedings in which the body concerned is not required to apply the rule of evidence and in which knowledge of the law of a country other than Mauritius is essential;	A foreign lawyer may provide legal services - (a) in relation to arbitration proceedings (b) in relation to proceedings before bodies other than courts, being proceedings in which the body concerned is not required to apply the rule of evidence and in which knowledge of the law of a country other than Mauritius is essential;	
	(c) for conciliation, mediation and such other forms of consensual dispute resolution as	(c) for conciliation, mediation and such other forms of consensual dispute resolution as	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	may be prescribed; or	may be prescribed; or	
	(d) by tendering legal advice in relation to foreign law or international law	(d) by tendering legal advice in relation to foreign law or international law	
	Nonetheless, a foreign lawyer may advise on the effect of a Mauritian law where –	Nonetheless, a foreign lawyer may advise on the effect of a Mauritian law where –	
	(a) the giving of advice on Mauritian law is necessarily incidental to the practice of foreign law or international law; and	(a) the giving of advice on Mauritian law is necessarily incidental to the practice of foreign law or international law; and	
	(b) the advice is expressively based on the advice on the Mauritian law by a Mauritian Law practitioner.	(b) the advice is expressively based on the advice on the Mauritian law by a Mauritian Law practitioner.	
	Notwithstanding the above, the Chief Justice may, in specific cases where the special nature or circumstances of proceedings before the Supreme Court so require, grant to a foreign lawyer, a right of audience before the Supreme Court on such terms and conditions as the Chief Justice thinks fit to impose.	Notwithstanding the above, the Chief Justice may, in specific cases where the special nature or circumstances of proceedings before the Supreme Court so require, grant to a foreign lawyer, a right of audience before the Supreme Court on such terms and conditions as the Chief Justice thinks fit to impose.	
	4) Unbound except as indicated in the horizontal commitments.	Unbound, except as indicated in the horizontal commitments.	
Accounting, auditing and book-keeping	1) Unbound	1) Unbound	
services (CPC 862) ¹	2) None	2) None	
	3) Only in the form of joint ventures permitted. Nationality conditions applies.	Only in the form of joint ventures permitted. Nationality conditions applies	

¹ For accountancy services provided by professional accountants and/or auditors, registration is required with Mauritius Institute of Professional Accountants and/or Financial Reporting Council.

For insolvency services provided by professionals other than accountants, registration is required with the Director of Insolvency, Registrar of Companies

Modes of supply: 1) Cross-border 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) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Taxation services (CPC 863)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Architectural services (CPC 8671)	1) (i) Registration with the Construction Industry Development Board (CIDB) for Provisional Registration is required by foreign firms before bidding for a Project and is valid for one year ² .	(i) A Processing Fee is payable for the Provisional Registration.	
	(ii) Upon award of Contract, Registration for Temporary Registration with CIDB is required which shall be valid over the duration of the Project.	(ii) A Registration Fee is payable on each project which is a percentage of the value of the contract.	
	(iii) No Foreign Consultants shall provide services in Mauritius unless it collaborates with a local consultant and is granted Temporary Registration by the CIDB.		
	(iv) The Form of Collaboration between a Foreign Consultant and a Local Consultant, shall be a Joint Venture Agreement, a Sub-Consultancy Agreement or any other form of agreement between the Consultants.		

 $^{^{2}}$ Foreign professionals should be registered with the relevant professional body in Mauritius.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(v) The local Consultant's share of the Consultancy Fee shall be based on the apportioning of tasks or input but shall not be less than 25% of the total consultancy fee payable.		
	2) None	2) None	
	3) Same as Mode 1	3) Same as Mode 1	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal section	
Engineering services (CPC 8672)	(1) (i) Registration with the Construction Industry Development Board (CIDB) for Provisional Registration is required by foreign firms before bidding for a Project and is valid for one year ³ .	(i) A Processing Fee is payable for the Provisional Registration.	
	(ii) Upon award of Contract, Registration for Temporary Registration with CIDB is required which shall be valid over the duration of the Project.	(ii) A Registration Fee is payable on each project which is a percentage of the value of the contract.	
	(iii) No Foreign Consultants shall provide services in Mauritius unless it collaborates with a local consultant and is granted Temporary Registration by the CIDB.		
	(iv) The Form of Collaboration between a Foreign Consultant and a Local Consultant, shall be a Joint Venture Agreement, a Sub-Consultancy Agreement or any other form of agreement between the Consultants.		

 3 Foreign professionals should be registered with the relevant professional body in Mauritius.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(v) The local Consultant's share of the Consultancy Fee shall be based on the apportioning of tasks or input but shall not be less than 25% of the total consultancy fee payable.		
	2) None	2) None	
	3) Same as Mode 14) Unbound, except as indicated in the	3) Same as Mode 1	
	horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Integrated Engineering Services (CPC 8673)	1) (i) Registration with the Construction Industry Development Board (CIDB) for Provisional Registration is required by foreign firms before bidding for a Project and is valid for one year ⁴ .	1) (i) A Processing Fee is payable for the Provisional Registration.	
	(ii) Upon award of Contract, Registration for Temporary Registration with CIDB is required which shall be valid over the duration of the Project.	(ii) A Registration Fee is payable on each project which is a percentage of the value of the contract.	
	(iii) No Foreign Consultants shall provide services in Mauritius unless it collaborates with a local consultant and is granted Temporary Registration by the CIDB.		
	(iv) The Form of Collaboration between a Foreign Consultant and a Local Consultant, shall be a Joint Venture Agreement, a Sub-Consultancy Agreement or any other form of		

⁴ Foreign professionals should be registered with the relevant professional body in Mauritius.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	agreement between the Consultants. (v) The local Consultant's share of the Consultancy Fee shall be based on the apportioning of tasks or input but shall not be less than 25% of the total consultancy fee payable.		
	2) None	2) None	
	3) Same as Mode 1	3) Same as Mode 1	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Urban Planning services and landscape architectural services (CPC 8674)	1) (i) Registration with the Construction Industry Development Board (CIDB) for Provisional Registration is required by foreign firms before bidding for a Project and is valid for one year ⁵ .	A Processing Fee is payable for the Provisional Registration.	
	(ii) Upon award of Contract, Registration for Temporary Registration with CIDB is required which shall be valid over the duration of the Project.	(ii) A Registration Fee is payable on each project which is a percentage of the value of the contract.	
	(iii) No Foreign Consultants shall provide services in Mauritius unless it collaborates with a local consultant and is granted Temporary Registration by the CIDB.		
	(iv) The Form of Collaboration between a Foreign Consultant and a Local Consultant, shall be a Joint Venture Agreement, a Sub-Consultancy Agreement or any other form of		

 5 Foreign professional should be registered with the relevant professional body in Mauritius.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	agreement between the Consultants.		
	2) None	2) None	
	3) Land surveyors can only be citizens of Mauritius and have the prescribed qualifications.	3) (i) Same as Mode 1 above	
	quantications.	(ii) Land surveyors can only be citizens of Mauritius and have the prescribed qualifications.	
	Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Medical Services (CPC 93121 and CPC 93122)	1) The professional providing the service will have to be duly registered with the relevant institutions and provide the service limited to the field of registration.	The professional providing the service will have to be duly registered with the relevant institutions and provide the service limited to the field of registration.	
	2) None	2) None	
	3) None, Medical practitioners to be employed in medical institutions shall be selected from educational medical institutions that are recognised by Medical Council and provide the service limited to the field of registration.	3) Publicly funded services may be available only to Mauritian nationals or may be supplied at differential prices to persons other than Mauritian nationals from recognised institutions.	
	4) The total number of UAE doctors 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.	Unbound, except as indicated in the horizontal section	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Dental Services (CPC 93123)	1) None	1) None	
	2) None	2) None	
	3) None, other than the number of dental practitioners registered each year may be limited depending on the total number of supply of dentists.	Different fees may be applicable for foreign practitioners. Foreign practitioners are granted temporary registration.	
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
Veterinary Services (CPC 932)	1) None	1) None	
	2) None	2) None	
	3) None, except registration required with the relevant institution	3) None, except registration required with the relevant institution	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Services Provided by mid-wives, nurses, (CPC 93191)	None, except registration required with relevant institutions	None, except registration required with relevant institutions	
	2) None	2) None	
	None, except registration required with relevant institutions	None, except registration required with relevant institutions	
	4) The number of professionals registered each year may be limited depending on the total number of supply of professionals.	4) Unbound, except as indicated in the horizontal section	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Services provided by allied health	Registration requirements apply	Registration requirements apply	
professionals ⁶	2) None	2) None	
	3) Registration and qualification requirements apply as per the Allied Health Professionals Council Act	3) Registration and qualification requirements apply as per the Allied Health Professionals Council Act	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal section	
B. <u>COMPUTER ANI</u>	D RELATED SERVICES		
(a) Computer and Related Services (CPC 84)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in horizontal commitments	Unbound, except as indicated in the horizontal commitments	
C. RESEARCH AND	DEVELOPMENT SERVICES		
R&D services on natural sciences and engineering (CPC 851)	1) None	1) None	
(except CPC 85104 and CPC 85105)	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in horizontal commitments	Unbound, except as indicated in the horizontal commitments	

⁶ Covers Audiologist, Chiropractor, Clinical Scientist, Counsellor, Dietitian, Medical Imaging Technologist/ Technician (Radiographer), Medical Laboratory Technologist, Nutritionist, Occupational Therapist, Orthopaedic Technician (Prosthetist/ Orthotist), Osteopath, Physiotherapist, Podiatrist/Chiropodist, Psychologist, Psychomotor Therapist, Psychotherapist, Speech and Language Therapist/Pathologist (Orthophoniste/ Logopédiste), Sports Therapist.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
R&D services on social sciences and	1) None	1) None	
humanities (CPC 852)	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Inter-disciplinary 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 commitments	Unbound, except as indicated in the horizontal commitments	
D. <u>RENTAL/LEASIN</u>	IG SERVICES WITHOUT OPERATORS		
a. Relating to ships (CPC 83103**)	1) None	1) None	
Excludes cabotage, intrastate and offshore trades	2) None	2) None	
c. Relating to other transport equipment	2) None	2) None	
(CPC 83101, 83102, 83105) d. Relating to other machinery and	3) None	3) None	
equipment (CPC 83106-9) e. Other – leasing or rental services concerning personal or household goods (CPC 832)	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
E. OTHER BUSINES	S SERVICES		
E. OTHER BUSINES	S SERVICES		
Advertising services (CPC 871)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	I		

Modes of supply: 1) Cross-border 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) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Market research and public opinion polling services (CPC 864)	1) None	1) None	
, , , , , , , , , , , , , , , , , , , ,	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Management consulting services (CPC 865)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
d. Services related to Management Consulting (CPC 8660)	1) None	1) None	
Consulting (CFC 6000)	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
Technical testing and analysis (CPC 8676)	1) None	1) None	
	2) None	2) None	
	3) None, except for regulated products	3) None	
	4) Unbound except as indicated in the horizontal	4) Unbound except as indicated in the	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	commitments	commitments	
Related scientific and technical consulting services	1) None	1) None	
(CPC 8675)	2) None	2) None	
	3) None	3) None	
	Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
Services incidental to fishing (CPC 882)	1) None	1) None	
(Cr C 882)	2) None	2) None	
	3) None	3) None	
	Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
Services incidental to agriculture excluding hunting and forestry (CPC 881)	1) None	1) None	
nunting and forestry (Cr C 661)	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	
Trade Fair and exhibition organisation services (CPC 8597)	1) None	1) None	
SCIVICES (CFC 0.391)	2) None	2) None	
	3) None	3) None	
	Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Credit Reporting Services (credit ratings) (CPC 87901)	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	
Translation and interpretation services (CPC 87905)	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	
Convention services (CPC 87909)	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	
Maintenance and repair of equipment (not including maritime vessels, aircraft or other	1) None	1) None	
transport equipment) (CPC 633 +8861 - 8866)	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	
Photographic Services (CPC 875)	1) None	1) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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	
Telephone based support services (CPC ver2 8593)	1) None	1) None	
Including telephone call centre services (CPC 85931)	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal commitments	Unbound except as indicated in the horizontal commitments	
Other telephone bases support services (CPC 85939)	1) None	1) None	
(3737)	2) None	2) None	
	3) None	3) None	
	Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
Specialty design services (CPC 87907)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
Services incidental to mining (CPC 883+5115)	1) None	1) None	
· 005⊤5113)	2) None	2) None	

Modes of supply: 1) Cross-border 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) None	3) None	
	4) Unbound except as indicated in the horizontal commitments	Unbound except as indicated in the horizontal commitments	
Services incidental to Manufacturing (CPC 884+885)	1) None	1) None	
Except for 88442	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal commitments	Unbound except as indicated in the horizontal commitments	
2. <u>COMMUNICATION SERV</u>	CES		
TELECOMMUNICATION CERVICES			
TELECOMMUNICATION SERVICES			
a. Voice telephone services (CPC 7521)	1) None	1) None	
	2) None	2) None	
	3) License for a new mobile (including satellite based) and fixed line service supplier based on an economic needs test7.	3) None	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound except as indicated in horizontal commitments	
b. Packet switched data transmission services (CPC 7523**)	1) None	1) None	
c. Circuit switched data transmission	2) None	2) None	
services (CPC 7523**) d. Telex services (CPC 7523**)	3) Licensing requirement as per Information and	3) Licensing requirement as per ICT ACT 2001	

⁷ Criteria for ENT: 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, FDI inflows and significant job creation in the sector.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Telegraph services (CPC 7523)	Communication Technologies (ICT) Act 2001		
f. Facsimile Services (CPC 7521**+ 7529**)		4) Unbound, except as indicated in the	
g. Private leased circuit services (CPC 7522**+7523**)	4) Unbound, except as indicated in the horizontal commitments	horizontal commitments	
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 **)			
1. 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) (CPC 843**)			
o. Others			
(i) Paging			
(ii) Private Mobile Radio			
(iii) Equipment rental services			
(iv) Equipment sales services			
(v)Equipment maintenance services			
(vi) Mobile services (satellite-based			
(vii)Global Mobile Personal Communications Services			
3. CONSTRUCTION AND RE	LATED ENGINEERING SERVICES	,	
General construction work for buildings	1) None	1) None	
(CPC 512)			
	2) None	2) None	
	3) None	3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the Construction	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		Industry Development Board (CIDB) Act	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
General Construction work for civil engineering (CPC 513)	1) None	1) None	
	2) None	2) None	
	3) None	3) Higher processing/registration fee 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	
	1) None	1) None	
Installation and Assembly Work (CPC 514 + 516)	2) None	2) None	
(i) Installation and erection of prefabricated construction (CPC 514)(ii) Installation work (CPC 516)	3) None	3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the Construction Industry Development Board (CIDB) Act	
a. Heating, ventilation and air conditioning work (CPC 51610)	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Building completion and finishing work	1) None	1) None	
(CPC 517)	2) None	2) None	
	3) None	3) Higher processing/registration fee for foreign contractors/consultancy firms on a project	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		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	
Other (CPC 511 + 515 + 518)	1) None	1) None	
a. Pre-erection work at construction	2) None	2) None	
sites (CPC 511) (i) Site investigation work (CPC 5111)	3) None	3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the Construction	
(ii) Demolition work (CPC 5112)		Industry Development Board (CIDB) Act	
(iii) Site formation and clearance work (CPC 5113)	4) Unbound, except as indicated in the horizontal commitments.	4) Unbound, except as indicated in the horizontal commitments	
(iv) Excavating and earthmoving work (CPC 5114)			
(v) Site preparation work for mining (CPC 5115)			
(vi) Scaffolding work (CPC 5116)			
b. Special trade construction work (CPC 515)			
c. Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)			
construction or demolition of buildings or civil engineering works, with operator			

4. <u>DISTRIBUTION SERVICES</u>

Controlled products and strategic 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.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Commission agents' services (CPC 621)	None, except for controlled and strategic products	None, except for controlled and strategic products	
except (62111, 62117)	2) None	2) None	
	None, except for the controlled and strategic products	None, except for controlled and strategic products	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Wholesale trade services	None, except for the controlled and strategic products	None, except for the controlled and strategic products	
(CPC 622) excluding CPC 6225)	2) None	2) None	
	3) None	3) None	
	Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Detailing Comings	None, except for controlled products	None, except for controlled products	
Retailing Services	2) None	2) None	
(CPC 631+632+6111+6113+6121)	3) None	3) None	
	Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
D. Franchising (CDC 9020)	1) None	1) None	
D. Franchising (CPC 8929)	2) None	2) None	
Other non-financial intangible assets (CPC 89290)	3) None	3) None	
	4) Unbound, except as indicated in the	4) Unbound, except as indicated in the	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional
Sector of Subsector			Commitments
	horizontal commitments	horizontal commitments	
5. EDUCATIONAL SERVIC	ES		
·	-		
Subsidies may be reserved for national service	e providers.		
Facilities such as free educational materials n	ay be reserved for the supply of educational services pr	rovided by public schools.	
Grants and scholarships may be provided to n	ationals only		
Grants and scholarships may be provided to h	ationals only.		
	1) None	1) None	
Pre-Primary (Private) education services	2) None	2) None	
(CPC 2.1 921)	2) None	2) None	
	3) None	3) None	
	4) Employment subject to the availability of	4) Unbound except as indicated in the horizontal	
	Mauritian professionals	section	
	1) None	1) None	
Primary education services	2) None	2) None	
(CPC 2.1 922)			
	3) None	3) None	
	4) Employment subject to the availability of	4) Employment subject to the availability of	
	Mauritian professionals	Mauritian professionals	
	1) None	1) None	
Secondary education services	2) None	2) None	
(CPC 2.1 923)			
	3) None	3) None	
	4) Employment subject to the availability of	4) Employment subject to the availability of	
	Mauritian professionals	Mauritian professionals	

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

Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Total and	1)	None	1)	None	
Tertiary education services	2)	None	2)	None	
(CPC 2.1 925)	3)	Subject to domestic requirement for tertiary educational institutions and	3)	Subject to:	
		a. relevant clearances from the home country for the setting up of post-secondary educational institutions abroad		a. relevant clearances from the home country for the setting up of post-secondary educational institutions abroad, where required	
		b. Recognition of institution and qualification in home country		b. Recognition of foreign institution and qualification in home country	
	4)	Unbound, except as indicated in the horizontal commitments	4)	Unbound, except as indicated in the horizontal commitments	
	1)	None	1)	None	
Technical vocational, education and training (TVET)	2)	None	2)	None	
(CPC 2.1 9242)	3)	None	3)	Subject to Recognition of qualification in Mauritius	
	4)	Employment subject to the availability of Mauritian professionals	4)	Employment subject to the availability of Mauritian professionals' horizontal section	
	1)	None	1)	None	
Adult education	2)	None	2)	None	
(CPC 924)	3)	None	3)	Subject to Recognition of qualification in home country and relevant authorisation by the regulatory body in UAE	
	4)	Unbound except as indicated in the horizontal	4)	Unbound except as indicated in the horizontal	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	section	section	
Other Education Services	1) None	1) None	
(CPC 929)	2) None	2) None	
	3) None, subject to Recognition of qualification in Mauritius	3) Subject to Recognition of qualification in Mauritius	
	4) Employment subject to the availability of Mauritian professionals	4) Unbound except as indicated in the horizontal section	

6. ENVIRONMENTAL SERVICES

The commitments do not include environmental services supplied in the exercise of governmental authority. These are regulatory administrative and control services by government and municipal bodies related to environmental issues.

Commitments are limited to services contracted by private industries and the following activities: implementation and installation of new or existing systems for environmental cleanup, remediation, prevention and monitoring; implementation of environmental quality control and pollution reduction services; maintenance and repair of environment-related systems and facilities not already covered by the commitments on maintenance and repair of equipment; on-site environmental investigation, evaluation, monitoring; sample collection services; consulting on site or at the facility; consulting related to these areas.

Samuel (CDC 0401)	1) None	1) None
Sewage services (CPC 9401)	2) None	2) None
Covers sewage services provided by private companies	3) None	3) None
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section
	1) Unbound*	1) Unbound*
Refuse collection and disposal (for non-household purposes) (CPC 9402)	2) None	2) None
Covers refuse collection and disposal	3) None	3) None
services provided by private companies	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Sanitation and similar services	1) None	1) None	
(CPC 9403)	2) None	2) None	
Covers sanitation services provided by	3) None	3) None	
private companies	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
Cleaning convices of anhaust asses	1) None	1) None	
Cleaning services of exhaust gases	2) None	2) None	
(CPC 9404)	3) None	3) None	
Covers cleaning services provided by private companies	Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	
N. ' (CDC 0405)	1) None	1) None	
Noise abatement (CPC 9405)	2) None	2) None	
Covers noise abatement services provided by private companies	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
	1) None	1) None	
Nature and Landscape protection services (CPC 9406)	2) None	2) None	
Covers nature and landscape protection	3) None	3) None	
services provided by private companies	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
7. <u>FINANCIAL SERVICES</u>	1	1	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments

- 1. The commitments on financial services are made in accordance with the General Agreement on Trade in Services (GATS) and the Annex on Financial Services. All the commitments in this Schedule are subject to domestic laws, guidelines, rules and regulations, terms and conditions of the relevant authorities in Mauritius, consistent with Article VI of the GATS and paragraph 2 of the Annex on Financial Services.
- 2. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Paragraph 2(a) of the Annex on Financial Services.
- 3. For Banking services a foreign bank must have operated for at least 5 years in the jurisdiction of its head office for it to obtain a license to operate as a branch or a subsidiary in Mauritius. No banking license will be issued to a financial institution which has no physical presence in the country in which it is incorporated and licensed, and which is unaffiliated with a regulated financial group which is subject to effective consolidated supervision. For the Banking Sector, the grant of a licence may also depend on the convenience and needs of the community or market to be served.
- 4. For Insurance Services, the Financial Services Commission shall not grant an application for a license except where it is satisfied that in the case of a foreign company, it is registered under the Companies Act and has a satisfactory record of at least 3 years' experience in handling the category and class of insurance business, in respect of which the application is made, in the country under whose laws it is organised.
- 5. The commitments indicated below are subject to an economic needs test.

A. <u>INSURANCE ANI</u>	O IN INSURANCE-RELATED SERVICES	
a) Direct life insurance (CPC 81211) Pension and annuity services	Companies must be incorporated/registered and licensed in Mauritius for long term insurance business.	1) None
CPC 81212	2) None	2) None
	3) None	None, except that experience of three years required for foreign firms
	4) Unbound, except as indicated in the horizontal commitments.	Unbound, except as indicated in the horizontal commitments.
b) Direct non- life insurance (CPC 8129)	Companies must be incorporated/registered and licensed in Mauritius for general insurance business.	1) None
	2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third-Party Insurance, cannot be placed outside Mauritius, except for	2) None
	(i) reinsurance contracts;	

Modes of supply: 1) Cross-border 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) insurance contracts providing for export credit insurance; and			
			(iii) where the Financial Services Commission is satisfied that given the circumstances and nature of the relevant risks, insurance has to be outside taken Mauritius			
		3)	None	3)	None	
		4)	Unbound, except as indicated in the horizontal commitments	4)	Unbound, except as indicated in the horizontal commitments	
(c)	Reinsurance and retrocession (CPC 81299)	1)	At least 5% of reinsurance must be placed with African Reinsurance Corporation	1)	None	
		2)	None	2)	None	
		3)	At least 5% of reinsurance must be placed with African Reinsurance Corporation	3)	None	
		4)	Unbound, except as indicated in the horizontal commitments	4)	Unbound, except as indicated in the horizontal commitments	
(d)	Insurance intermediation comprising (i) Agents	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.	1)	None	
		2)	Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third-Party Insurance, cannot be placed outside Mauritius, except for:	2)	None	

Modes of supply: 1) Cross-border 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) reinsurance contracts;		
	(ii) insurance contracts providing for export credit insurance; and		
	(iii) where the Financial Services Commission is satisfied that given the circumstances and nature of the relevant risks, insurance has to be outside taken Mauritius		
	3) Insurance agents must act only for insurers licensed in Mauritius	3) None	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
(ii) Brokers	Companies must be incorporated/ registered in Mauritius and licenced as brokers	1) None	
	2) None, except for insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance.	2) None	
	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.	3) None	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
(e) Services auxiliary to insurance, such as	1) None	1) None	
consultancy, actuarial, risk assessment and claim settlement services	2) None	2) None	

Modes of supply: 1) Cross-border 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) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
B. <u>BANKING AND C</u>	OTHER FINANCIAL SERVICES		
(a) Acceptance of deposits (CPC	1) Unbound	1) None	
81116-81119)	2) None	2) None	
	3) Only institutions holding a banking license or a deposit taking business licence issued by the Bank of Mauritius can accept deposits	3) None	
	Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
(b) Lending of all types (excluding	1) None	1) None	
factoring and specialized and structured products) (CPC 8113)	2) None	2) None	
	3) None, except with regard to limits for credit concentration risks of branches of foreign banks where the capital of the head office is not to be taken into account	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
(c) All payment and money transmission	1) None	1) None	
services, including credit, charge and debit cards, traveler's cheques and banker's draft. (CPC 81339)	2) None	2) None	
ommon o diana (er e oraza)	3) None	3) None	
	4) Unbound, except as indicated in the	4) Unbound, except as indicated in the	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	horizontal commitments	horizontal commitments	
(d) Guarantees and commitments (CPC 81199**)	1) None 2) None	1) 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	
(e) Trading for own account or for account	1) None	1) None	
of customers in the following only: -money market instruments (including cheques, bills, certificates of deposits) (CPC 81339**) - transferable securities (CPC 81321*) - foreign exchange (CPC 81333) - derivative products incl., but not	None, except that trading for own account by commercial banks in shares is subject to prior approval of the Central bank, i.e, Bank of Mauritius. Trading in listed securities can only be carried out by licensed investment dealers	2) None 3) None	
limited to futures and options (CPC 81339**)	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
(f) Participation in issues of all kinds of	1) None	1) None	
securities ⁸ , including underwriting and placement as agent (whether publicly or	2) None	2) None	
privately) and provision of services related to such issues	3) None, except that participation by commercial banks in share issues requires the approval of the Bank of Mauritius. Offer of Securities to the public by issuer/new issuer should be made through prospectus registered by the FSC.	3) None	

⁸ As provided by section 2 of the Securities Act 2005 (SA), to be read together with the rules and regulations made under the SA.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Services Related to Securities Market Other services related to securities markets (CPC 81329) Other services related to securities markets	Subject to local legislation requirements None	1) None 2) None	
Information services on stock quotations and information dissemination services through documents or electronic means. Other services related to securities markets, not elsewhere classified.	Subject to local legislation requirements Unbound, except as indicated in the horizontal commitments	None Unbound, except as indicated in the horizontal commitments	
(i) Money broking (CPC 81339**)	1) Unbound	1) Unbound	
(j) Asset management, such as cash or portfolio management, all forms of	2) None	2) None	
collective investment management, custodial depository and trust services (excluding pension fund management) (CPC 81323*)	None Unbound, except as indicated in the horizontal commitments	None Unbound, except as indicated in the horizontal commitments	
(g) Settlement and clearing services for the following: (i) inter-bank transactions (ii) securities	Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only		
	2) None	2) None	
	3) None, except that inter-bank transactions are to be cleared through the Bank of Mauritius and clearing and settlement of securities may be conducted only through a licensed clearing system.		
	4) Unbound, except as indicated in the	4) Unbound, except as indicated in the	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	horizontal commitments	horizontal commitments	
 k. Advisory and auxiliary to financial intermediation Loan broking services (CPC 81331) Financial consultancy services (CPC 81332) 	 Unbound None None 	 Unbound None None 	
	Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
(h) Provision and transfer of financial information, and financial data	1) None	1) None	
processing and related software by suppliers of other financial services	2) None	2) None	
	3) None, except for services provided by computer software or services firms. Provision of financial data processing services to licensees of the Bank of Mauritius is subject to the approval of the Bank of Mauritius and domestic laws on protection of confidentiality of information and protection of data of customers.	3) None	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
8. <u>HEALTH RELATED SERV</u>	ICES		
The professionals providing the service will registration.	have to be duly registered with the relevant institu	tions and provide the service and representation lim	ited to the field of
	1) None	1) None	
	2) None	2) None	
	3) None	3) None	

Modes of supply: 1) Cross-border 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)	Unbound, except as indicated in horizontal section	4)	Unbound, except as indicated in horizontal section	
A. Private Hospital services (CPC 93110)	1)	None for provision of services on provider-to- provider basis, such that transaction is between 2 established medical institutions.	1)	None	
	2)	None	2)	None	
	3)	None, except medical practitioners to be employed in medical institutions shall be selected from educational medical institutions that are recognised by the Medical Council	3)	None, except medical practitioners to be employed in medical institutions shall be selected from educational medical institutions that are recognised by Medical Council	
	4)	The total number of UAE medical professionals registered/ employed each year in Mauritius will be drawn primarily from the list of scarcity areas and shall be limited depending on the total number of supply of medical professionals	4)	Unbound, except as indicated in horizontal commitment	
B. Other Private Human Health Services (CPC 9319 - other than 93191) Including palliative services	1)	Registration required with relevant institutions	1)	Registration required with relevant institution	
meruding paniative services	2)	None	2)	None	
(ii) Residential health facilities services other than hospital services (CPC 93193) (iii) Other private human health services n.e.c. (CPC 93199)	3)	None except that employment restricted to professionals, subject to the availability of local professionals. Registration required, except for personal healthcare assistants	3)	None except that employment restricted to professionals, subject to the availability of local professionals Registration required except for personal healthcare assistants	
	4)	Unbound, except as indicated in horizontal commitment	4)	Unbound, except as indicated in horizontal commitment	
C. Social Services (CPC 933)	1)	None	1)	None	
Social Services :					

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Welfare Services delivered through residential institutions to old persons and handicapped (CPC 93311) Welfare Services delivered through	 None None subject to licensing requirements and approval of Residential Care Home Board required as per the Residential Care Home Act) 	None, subject to licensing requirements and approval of Residential Care Home Board required as per the Residential Care Home Act	
residential services to children and other clients (CPC 93312)	4) Unbound, except as indicated in horizontal commitments	Unbound, except as indicated in horizontal commitments	
Social Services without Accommodation	1) Unbound	1) Unbound	
Child day care services including day care services for the handicapped (CPC 93321)	2) None	2) None	
(children with special needs)	3) None, except registration required	None except registration required.	
Guidance and Counselling services related to children (CPC 93322)	4) Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	
Vocational rehabilitation services (93324)			
Sports and Recreation Education Services (CPC ver 2. 92912)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal commitments	Unbound except as indicated in the horizontal commitments	
9. <u>TOURISM AND TRAVEL I</u>	RELATED SERVICES		
(1) Hotel Services (CPC 641)	1) None	1) None	
	2) None	2) None	
	3) None, except for coastal area, priority to be	3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	given to at least four/five Star categories hotel		
	4) Unbound except as indicated in the horizontal commitments	4) Foreign establishments must be staffed predominantly by Mauritians, except for occupations with skills shortages	
(2) Restaurant Services (CPC 642+643)	1) None	1) None	
	2) None	2) None	
	3) None, except that priority will be given to innovative/ novel cuisine and projects.	3) None, except that priority will be given to innovative/ novel cuisine and projects.	
	4) Unbound except as indicated in the horizontal commitments	4) Foreign establishments must be staffed predominantly by Mauritians, except for occupations with skills shortages	
(3) Travel agencies and Tour Operators	1) None	1) None	
(CPC 74710)	2) None	2) None	
	3) None, Subject to licensing requirements	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	4) Unbound, except as indicated in the horizontal commitments	
(4) Tourist guide services	1) None	1) None	
	2) None	2) None	
	3) Except in linguistic scarcity areas	3) Except in linguistic scarcity areas	
	4) Unbound, except as indicated in the	4) Unbound, except as indicated in the	

⁹ Innovative services means any product/service 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.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	horizontal commitments	horizontal commitments	
(5) Tourist Transport Operation (Car Rental) (CPC 83101)	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	
(6) Yacht chartering & cruising services (CPC 96499)	1) None	1) None	
(CFC 70177)	2) None	2) None	
	New licenses only for innovative services and an investment threshold applies for traditional services	3) New licenses only for innovative services	
	4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
(7) Tourist duty-free shops	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	
10. <u>RECREATIONAL, CULTU</u>	RAL AND SPORTING SERVICES		
Cound according complete	1) None	1) None	
Sound recording services	2) None	2) None	
(CPC 2.1 – 9611)			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	None Unbound, except as indicated in the horizontal commitments	None Unbound, except as indicated in the horizontal commitments	
	1) None 2) None	1) None 2) None	
Motion Picture, videotape, television and radio programme production services (CPC 9612)	3) None	3) None	
, , , , , , , , , , , , , , , , , , , ,	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Audiovisual post-production services	1) None 2) None	 None None 	
(CPC 9613)	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
Motion picture, videotape and television programme distribution services	1) None 2) None	 None None 	
(CPC 9614)	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Motion picture projection services	1) None 2) None	1) None 2) None	
(CPC 2.1 – 9615)	3) None	3) None	

Modes of supply: 1) Cross-border 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) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
Theatrical producer, singer group, band and orchestra entertainment services	1) None 2) None	1) None 2) None	
(CPC 96191)	None Unbound, except as indicated in the horizontal section	None Unbound, except as indicated in the horizontal section	
Services provided by authors, composers, entertainers and other individual artists (CPC	1) None 2) None	1) None 2) None	
96192)	3) None	3) None	
	Unbound, except as indicated in the horizontal commitments	horizontal commitments	
Auxiliary theatrical services n.e.c.	1) None 2) None	 None None 	
(CPC 96193)	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	horizontal commitments	
Circus, amusement park and similar attraction services	1) None2) None	 None None 	
(CPC 96194)	3) None	3) None	
	4) Unbound, except as indicated in the	4) Unbound, except as indicated in the	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	horizontal commitments	horizontal commitments	
Sporting and other recreational services (CPC 964)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal commitments	Unbound, except as indicated in the horizontal commitments	
11. <u>TRANSPORT SERVICES</u>	<u>l</u>		
A. MARITIME TRA	NSPORT SERVICES		
Subsidies limited to nationals only (for Mauriti	an ships engaged in trade exclusively between Maurit	ius, 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	Unbound except as indicated in the horizontal commitments	
Vessel salvage and refloating services	1) Unbound*	1) Unbound*	
(CPC7454)	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	
C. Air Transport Services			
a. Computer reservation systems (CRS) as defined in the GATS Annex on Air	1) None	1) None	_

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
transport services	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	
b. Maintenance and repair aircraft as	1) None	1) None	
defined in the Annex on Air Transport Services	2) None	2) None	
	3) Unbound	3) Unbound	
	4) Unbound, except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
c. Selling and marketing of air transport	1) None	1) None	
services as defined in the GATS Annex on Air Transport Services	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	
F. Road Transport Services			
b. Freight transportation 7123c. Rental of commercial vehicles with	1) None	1) None	
operator 7124 7124 d. Maintenance and repair of road	2) None	2) None	
transport equipment 6112+8867 e. Supporting services for road	3) None	3) None	
transport services 744	4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
H. Services auxiliary to all modes of tra	ansport		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Storage and Warehousing Services (CPC 742)	1) Unbound*	1) Unbound*	
,	2) None	2) None	
	None, except that the activity of any operator must be licensed by Customs and relevant authorities	3) None	
	4) Unbound except as indicated in the horizontal commitments	4) Unbound except as indicated in the horizontal commitments	
Freight Transport Agency Services (CPC 748)	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	
Other auxiliary services - (CPC 749) Excluding cargo – handling and ground	1) None	1) None	
handling services	2) None	2) None	
	3) None	3) None	
	Unbound except as indicated in the horizontal commitments	Unbound except as indicated in the horizontal commitments	