

Indication of current restrictions to the supply of services in Canada

Specific Service Sub-Sector	Main Barriers to Entry for Canada ¹
Business & Professional	
Accountancy	<ul style="list-style-type: none"> ▪ Requirement for a commercial presence ▪ Citizenship requirement for accreditation ▪ Permanent residence required for accreditation ▪ Residency requirement for accreditation
Architectural & Engineering	<ul style="list-style-type: none"> ▪ Citizenship requirement for use of title ▪ Requirement for a commercial presence for accreditation ▪ Residency requirement for accreditation ▪ Mutual recognition of qualifications
Related scientific and technical consulting services	<ul style="list-style-type: none"> ▪ Citizenship requirement ▪ Permanent resident ▪ Requirement for a commercial presence for accreditation.
Computer & related	Mode 4 unbound apart from horizontal restrictions
Employment Agency Services	Commercial presence only
Medical Services	No commitments
Legal	<ul style="list-style-type: none"> ▪ Commercial presence as sole proprietorship or partnership ▪ Permanent resident for accreditation ▪ Citizenship requirement
Management Consultants	Citizenship requirements for certain professions
Real Estate Services	<ul style="list-style-type: none"> ▪ Only commercial presence ▪ Citizenship requirement for use of title ▪ Residency requirement
Convention Services	<ul style="list-style-type: none"> ▪ Commercial presence ▪ Permanent residency ▪ In-Province address ▪ Citizenship requirement for use of title
Investigation and security services	<ul style="list-style-type: none"> ▪ Commercial presence ▪ % Foreign ownership ▪ Citizenship requirement for private investigators
Credit reporting and collection services	Only commercial presence
Communication	
Audiovisual	No commitments
Postal, courier,	<ul style="list-style-type: none"> ▪ Economic needs test

¹ Note that this does not take into account changes proposed in Canada's services offers in the GATS negotiations in 2003.

express mail	<ul style="list-style-type: none"> ▪ Ownership restrictions on newspapers ▪ Differential taxes for advertisers in foreign publications
Telecoms	Several restrictions
Construction & related	Special deposits with the Treasury from non-resident contractors
Distribution	<ul style="list-style-type: none"> ▪ Mobile fish buyers licenses are not issued to foreigners ▪ Itinerant Sellers: Commercial presence required ▪ Direct Sellers: Commercial presence ▪ Indirect tax measures for delivery by mail ▪ Retail petroleum: Public convenience and necessity test
Education	Nothing specific
Energy	Unbound Mode 4
Environmental	Unbound Mode 4
Financial	<p>Insurance</p> <ul style="list-style-type: none"> ▪ Direct insurance and reinsurance and retrocession (federal): Citizenship requirements ▪ Residency Requirements ▪ Capital requirements ▪ Adjustment services: restrictions on non-residents to operate independently ▪ An excise tax of 10 per cent is applicable on net premiums paid to non-resident insurers <p>Banking</p> <ul style="list-style-type: none"> ▪ Incorporation requirements ▪ Citizenship and residency requirements for Directors.
Health & Social	None
Tourism	<p>Hotels, Restaurants & Bars</p> <ul style="list-style-type: none"> ▪ Residency requirements ▪ Citizenship requirements ▪ Differential land transfer tax <p>Travel agency, tour operators</p> <ul style="list-style-type: none"> ▪ Travel agencies and travel wholesalers: commercial presence ▪ Residency requirements
Recreational, Cultural and Sporting Services	No commitments
Transport	
Air transport	Maintenance and repair of aircraft and aircraft engines - unbound
Maritime	Unbound