

ISRAEL - SECOND REVISED OFFER
SCHEDULE of COMMITMENTS
Trade in Services Agreement (TiSA)
October 2016

This Schedule includes Israel's revised offer for commitments on Market Access, National Treatment, Local Presence and additional commitments with respect to Article I-3 (Market Access); Article I-4 (National Treatment); Article X.1 (Local Presence); Article II-1 (Scheduling of Market Access Commitments); Article II-2 (Scheduling of National Treatment Commitments); Article I-5 (Additional commitments); Article X.4 (Scheduling of Localization Commitments) and Article [...] (Most-Favoured Nation Treatment).

Israel reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. Israel further reserves the right to make technical changes to this Schedule and to correct any errors, omissions, or inaccuracies.

This revised offer includes financial services commitments according to the scheduling approach in the draft Annex [X] on Financial Services as of October 31, 2016.

MFN exemptions will be submitted on a separate list pending further discussions on Article I-[...] (Most-Favoured Nation Treatment).

Where applicable, legal citations identifying the source of the measure have been included; in case of an inconsistency, these legal citations prevail over the descriptions of the measures.

Unless otherwise indicated, the classification of services sectors is based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office and the ordering reflects the services sectoral classification list used in the WTO document MTN.GNS/W/120, dated 10 July 1991.

ISRAEL – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
I. HORIZONTAL COMMITMENTS				
SECTION A				
National Treatment and other Reservations Pursuant to Part II article II-2:4 and Part X, Article X.4:3				
<u>All modes of supply in all sectors:</u>	<ul style="list-style-type: none"> ○ Israel reserves its right to adopt or maintain measures to promote policy objectives for the benefit of socially or economically disadvantaged groups, including, minorities & disabled persons, development of its peripheral areas. ○ The acquisition of rights to land and real estate by foreign nationals or companies controlled by foreign nationals is subject to the prior approval of the Israel Land Administration Council. ○ Israel reserves the right to adopt or maintain any measure with regard to recovery of waste and treatment of hazardous waste and with regard to the development of domestic treatment and recycling capacities. ○ Israel reserves the right to adopt or maintain any measure with respect to law enforcement and correctional services. ○ Israel reserves the right to adopt or maintain any measure with respect to services to the extent they are social services, established or maintained for a public purpose, including income security or insurance, social security or insurance, social welfare, public housing and child care. ○ Israel reserves the right to maintain certain safeguards when it has a vital interest in a company undergoing privatization as provided for in Articles 59G-59T Government Corporations Law-1975. ○ Israel reserves the right to adopt or maintain any measure with regard to subsidies or grants, including a government-supported loan, guarantee or insurance. ○ In granting concessions and exclusive licenses, Israel reserves the right to adopt or maintain any measure with respect to performance requirements. ○ Israel reserves the right to deny a foreign investment if this investment would hinder the maintenance of essential national interests. ○ Israel reserves the right to adopt or maintain any measure with respect to the provision of services through the presence of natural persons (provision of services through mode 4), except for measures concerning the categories of natural persons referred to in the Market Access column of Section B of Part I Horizontal Commitments. ○ Israel reserves the right to adopt or maintain any measure relating to new services other than those classified positively and explicitly in CPC Prov. ○ Israel reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in which those services were not technically feasible at the time of entry into force of this Agreement. ○ Israel reserves the right to adopt or maintain any measure relating to taxation: 			

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<ol style="list-style-type: none"> 1. that distinguishes between service suppliers who are not alike, in particular with regard to their place of residence or with regard to the place where their capital is invested; 2. that aims to prevent the avoidance or evasion of taxes pursuant to its tax laws or tax conventions; 3. that falls within the scope of a tax convention of which Israel is a Party. In the event of inconsistency between this Agreement and any such convention, that convention prevails to the extent of the inconsistency. 4. that provides a more favourable tax treatment to a corporation that is a service supplier, or to a shareholder of a corporation that is a service supplier, on the basis that the corporation is wholly or partly owned or controlled, directly or indirectly, by one or more investors who are residents of that Party; 5. that provides an advantage relating to the contributions made to, or income of, an arrangement providing for the deferral of, or exemption from, tax for pension, retirement, savings, education, health, disability or other similar purposes, conditional on a requirement that that Party maintains continuous jurisdiction over such arrangement; 6. that provides an advantage relating to the purchase or consumption of a particular service, conditional on a requirement that the service be provided in the territory of that Party; 7. that provides an advantage to a government, a part of a government, or a person that is directly or indirectly owned, controlled or established by a government; 8. that aims at ensuring the equitable and effective imposition or collection of taxes, including a measure that is taken by a Party in order to ensure compliance with the Party's taxation system; 9. that provides an advantage to a charity or a non-profit organization; 10. that imposes tax in respect of a service that is acquired outside Israel for consumption, use or supply in Israel, in respect of the use of a service outside Israel that is in relation to an activity, business or adventure in the nature of trade in Israel, or in respect of an outlay made or expense incurred outside Israel that may reasonably be regarded as being applicable to an activity carried on, engaged in, or conducted in Israel; 11. that imposes tax in respect of net premiums paid to non-resident insurers or exchanges in regard to a contract against a risk ordinarily within Israel, unless such insurance is deemed not to be available in Israel, or in respect of net premiums payable with regard to a contract entered into through a non-resident broker or agent, with an insurer authorized under the laws of Israel to carry out the business of insurance; 12. that results in differences in treatment with respect to delivery by mail of goods in Israel; 13. that provides an advantage to a person that is licensed, accredited, certified, registered or otherwise authorized to carry out an activity or to practice a trade, occupation or profession in Israel. 			
<p><u>All modes of supply, unless otherwise specified:</u></p>	<p>Certain directors, officers and position holders in the license-holder or in a corporation may be required to be citizens who are residents of Israel in some cases with security clearance and are subject to approval in the following activities:</p>			

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<ul style="list-style-type: none"> ○ Transmission or distribution of electricity or production of a substantial part of electricity ○ Natural gas operator ○ Satellite services (including broadcasting operator) ○ Cable broadcasting operator ○ Television or radio operators 			
<u>Sectors:</u>	<p>Israel reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> ○ Appraisal services, except for appraisal services for vehicles classified under: Professional Services .k. other ○ Driving test examiners - classified under: Professional Services k. other ○ Rental/Leasing Services without Operators (CPC 831) excluding rental / leasing concerning office machinery and equipment CPC 83108 ○ Placement and supply services of personnel (CPC 872) – Modes 1 and 2 only ○ Building cleaning services (CPC 874) excluding disinfecting and exterminating services (CPC 87401) ○ Services incidental to mining and oil-field (CPC 8830) – Modes 1 and 2 only ○ Postal services (CPC 75111-2) below 500 gram per addressed item ○ Education services, except for Adult Education Services n.e.c. (CPC 924) ○ Human health services, medical and dental services and services provided by midwives, nurses, physiotherapists and paramedical personnel ○ Energy services, including electricity utility industry, gas utility industry ○ Construction and related engineering services ○ Distribution services: Commission agents' services for alcoholic beverages and tobacco products (in CPC 62112), fuels (in CPC 62113) and pharmaceutical and medical goods and cosmetics (CPC 62117); Wholesale trade services for alcoholic beverages (in CPC 62226), tobacco products (CPC 62228), pharmaceutical and medical goods and cosmetics (CPC 6225), intermediate products, other than agricultural and waste and scrap and materials for recycling (CPC 6227); Food retailing services for alcoholic beverages (in CPC 63107) and tobacco products (CPC 63108); Non-food retailing services for pharmaceutical and medical goods and cosmetics (CPC 6321); Retail sales of Specialized retail sales of non-food products n.e.c. (CPC 63299) ○ Gambling and Betting Services ○ Maritime transport services, other than International Maritime Transport Services (CPC 7211 and CPC 7212) ○ Transportation services via space, the rental of space craft (CPC 733, part of CPC 734) and space transport ancillary services. ○ Transport services by railway (CPC 711) 			

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<ul style="list-style-type: none"> ○ Oil and natural gas pipeline transport including crude or refined oil, oil products and natural gas (CPC 7131 and 7139). ○ Supporting services for road transport (CPC 744) except for CPC 7443 and part of CPC 74490; and Other scheduled passenger transportation (CPC 7121) ○ <u>Financial services, notwithstanding scheduling of the commitments under Article X.3 (b), (c) of Annex [X] on Financial Services of the Agreement:</u> <ul style="list-style-type: none"> ○ Cooperative financial associations providing credit and accepting deposits / Credit Unions ○ Charity and/or Credit and Deposit Institution for mutual assistance. (An institution which consists of 30 and more deposit accounts and 0% interest rate loans, at the same time) ○ Credit card issuers and processors ○ Payment service providers (PSP) ○ Platforms for crowd funding ○ Credit Information Database (Credit bureau) ○ Broker-dealers of financial instruments. Broker-dealer is a person or a firm operating as a broker, a dealer or both a broker and a dealer. ○ Members of investment committees nominated by the board of directors of non-banking institutions ○ ○ Except as otherwise provided in Israel's schedule: Israel reserves the right to adopt or maintain any measures with respect to all financial services as referred to in [Article X.2 of Annex [X] on Financial Services of the Agreement] other than: <ul style="list-style-type: none"> ○ With respect to mode 1) the financial services referred to in subparagraph 1 (b) of Article X.3 of Annex [X] on Financial Services of the Agreement; ○ With respect to mode 2) the financial services referred to in subparagraph 1 (c) of Article X.3 of Annex [X] on Financial Services of the Agreement; and ○ With respect to modes 1), 2) Israel reserves the right to adopt any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement. 			

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		National Treatment and Other Reservations	Additional Commitments

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
SECTION B National Treatment and other Reservations Pursuant to Part II Article II-2:2, and Part X, Article X.4:1 and Article X.4:2			
ALL SECTORS		<p>3) Registration of corporate bodies.</p> <ul style="list-style-type: none"> • A public corporation or a company that has issued debt securities to the public (hereafter Debenture Company) must have on its board of directors at least two outside directors. <p>All outside directors of a public company must be Israeli residents.</p> <p>All outside directors shall be members of the audit committee and of the remuneration committee and form a majority thereof. There shall be no fewer than three members in the audit committee and no fewer than three members in the remuneration committee.</p> <p>However, a public company or a debenture company whose shares or debt - or part of them- were offered to the public outside Israel, or that is registered in a stock exchange outside Israel, can appoint outside directors who are not Israeli residents.</p> <p>Note: The Companies Law-1999 (Articles 115(a), 118A(b) and 240(a)).</p> <p>A foreign company that maintains in Israel a place</p>	

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
		of business or an office for registration or transfer of shares is required to register as a foreign company and pay the requisite fees. A foreign partnership, i.e. one formed outside Israel, may only carry on business in Israel if it is registered with the Israel Registrar of Partnerships. In the case of a limited partnership, registration has to be sanctioned by the Minister of Justice who at his discretion may authorize or refuse registration.	
ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE			
Public monopolies	Services considered as public utilities may be subject to public monopolies or to exclusive rights granted to private operators. Public utilities exist in sectors such as communications, technical testing and analysis services, water transmission, environmental services, services incidental to forestry and logging, health services, transport services. Concessions are granted in areas such as satellite TV, public radio channels and regional radio, Dead Sea mineral exploitation, light rail systems and oil pipe transport.		
Temporary Entry and Stay of Natural Persons	<p>4) Presence of Natural Persons</p> <ul style="list-style-type: none"> • Unbound except that Israel shall permit, without requiring compliance with labour market tests, the temporary entry of service providers as intra-corporate transfers in the following categories: 		

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
	<p>(a) <u>Executives</u>: persons who primarily direct the management of the organization, establish its goals and generally have a wide decision making authority;</p> <p>(b) <u>Managers</u>: persons who direct the organization or its department and are in a senior level position responsible for the service providing functions of the organization by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions.</p> <p>Entry and temporary stay is permitted for a period of up to 63 months.</p> <ul style="list-style-type: none"> • Unbound except that a work permit will be issued in compliance with the labour market tests to those intra-corporate specialists, who possess knowledge at an advanced level of expertise or otherwise essential or proprietary to the organization's service, research equipment, techniques or management. Entry and temporary stay is permitted for a period of up to 63 months. • Unbound except that Israel shall permit, without requiring compliance with labour market tests, the temporary entry of business visitors. 		

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments	
	<p>Business visitors mean natural persons of a Party seeking temporary entry into Israel for general business purposes such as participating in business negotiations and meetings, which do not include engaging in direct sales or providing services to the general public or employment in Israel.</p> <p>The period of stay is determined by the border control. Entry and temporary stay is permitted for a period of up to 90 days.</p>			

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861)	1) None 2) None 3) Israeli residency is required for obtaining a license Note: Bar Association Law, 1961 (Articles 20 and 42). 4) Unbound except as indicated in the horizontal section.	3) A branch of a foreign law firm may be established in Israel if it employs either at least one Israeli licensed lawyer or one foreign lawyer as defined in the Israeli Law, and subject to the conditions set forth therein. Note: Bar Association Law, 1961 (Article 98i). 4) Israeli residency is required for obtaining a license Note: Bar Association Law, 1961 (Articles 20 and 42).	
(b) Accounting (CPC 862)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
(c) Taxation services (CPC 863)	1) 2) 3) A corporation's tax return to the Tax Authority must be certified by an auditor licensed in Israel Note: Income Tax Ordinance [New Version], 1961 (Article 236). 4) Unbound except as indicated in the horizontal section.	1) 2) 3) A corporation's tax return to the Tax Authority must be certified by an auditor licensed in Israel. An auditor may be either an accountant or a tax consultant, licensed in Israel. Israeli residency requirement for tax consultancy license. Note: Income Tax Ordinance [New Version], 1961	

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
		(Article 236). Representation by Tax Consultants Law - 2005 (Article 10).			
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a license. Foreign veterinarians, who are not Israeli residents or citizens, may obtain a permit for advising, teaching and research.			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
		Note: Veterinarians Law, 1991(Article 5(a)).			
k) Tower crane operator; Mobile crane operator	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) 4) Israeli residency or citizenship required in order to obtain authorization to operate.			
B. Computer and Related Services (CPC 84)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
C. Research and Development Services (CPC 851, CPC 852 and CPC 853) excluding R&D financed in whole or in part by public funds	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
D. Real Estate Services (on a fee or contract basis CPC 822 covering: the profession of real estate agents, and does not affect any rights or restrictions on natural and juridical persons purchasing, leasing and renting real estate	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
E. Rental/Leasing Services concerning office machinery and equipment (including computers) without Operators 83108	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Rental / Leasing Services concerning personal and household goods CPC 832	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
F. Other Business Services					
(a) Advertising (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(b) Market research and public opinion (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(c) Management consulting (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(d) Services Related to Management Consulting	1) None 2) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
(excluding arbitrators and conciliators appointed by domestic courts, CPC 866**)	3) None 4) Unbound except as indicated in the horizontal section.				
(e) Technical testing and analysis services (CPC 8676)	1) 2) 3) None, except for the purposes of regulatory recognition 4) Unbound except as indicated in the horizontal section.				
(f) Services incidental to agriculture (excluding hunting and forestry) (part of CPC 881**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(g) Services incidental to fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(h) Services incidental to mining and oil-field (CPC 8830) including: <ul style="list-style-type: none"> • Economic and scientific activities related to evaluation of a basin • Geologic, geophysical, geochemical activities and 	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
geoscientific data gathering related to the location of mineral deposits, oil and gas <ul style="list-style-type: none"> • Well drilling and testing • Mapping on water, land and transition zones through seismic or other imagining techniques • Geological and geophysical interpretation • Reservoir simulation • Risk analysis • Reserve estimation • Data management and analysis, including computer modelling • Conceptual engineering • Resource and facilities description • Screening • Site preparation and survey • Feasibility and appraisal 					
(i) Services incidental to manufacturing (CPC	1) None 2) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
884+885, except for 88442)	3) None 4) Unbound except as indicated in the horizontal section.				
(k) Placement and supply services of personnel (CPC 872)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.				
(l)(1) Investigation services (CPC 87301)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a license. Ownership of an investigation corporation may be held only by licenced investigators. An investigation and security corporation may employ only licensed private investigators. Note: The Private Investigators and Security Services Law, 1972 (Articles 4(a) and 13(b)).			
(l)(2) Security services (CPC 87302, CPC 87303, CPC 87304, CPC 87305 CPC 87309)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(m) Related scientific and technical consulting services (CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(n) Maintenance and repair	1) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+8861-8866)	2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(o) Disinfecting and exterminating services (CPC 87401)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a license. Note: Law for the Regulation of the Practice of Pest Control, 2016 (Article 7(a)).			
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(q) Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(s) Convention services (CPC 87909*)	1) None 2) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section.				
(t) Other business services Credit reporting services (CPC 87901) Collection agency services (CPC 87902) Other business services n.e.c. (CPC 87909)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.				
Telephone answering services (CPC 87903)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Duplicating services (CPC 87904)	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.				
Mailing list compilation and mailing services (CPC 87906)	1) None 2) None 3) None				

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
	4) Unbound except as indicated in the horizontal section.		
Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
Appraisal services for motor vehicles (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required Note: Licensing of Motor Vehicles Law, 2016; (Article 149).	
2. COMMUNICATION SERVICES			
A.B. Postal/Courier services (CPC 75111-2 and 7512) above 500 gram per addressed item or bulk mail ¹	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
C. <u>Telecommunication Services</u> All sub-sectors	1) 3) A maximum percentage of foreign shareholdings may be imposed on entities providing telecommunication services declared as essential. Note: The Telecommunications Law, 1982 Article 4	1) 3) Except with respect to termination of services from abroad, a service supplier must maintain its main place of business in Israel. 1) 3) A maximum percentage of foreign shareholdings may be imposed on entities providing telecommunication services declared as essential.	

¹"Bulk-Mail" – classes of Postal Articles that were determined to be bulk mail in the Postal Authority Regulations (Payments for the Services of the Authority under section 37(c) of the Law), 2003, on conditions and in the quantities set out in the said regulations.

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
		Note: The Telecommunications Law, 1982 Article 4			
(a) Voice telephone services (CPC 7521) (i) Public voice telephone: - wire-based - facilities based - local/long distance ²	1) None 2) None 3) Foreign holding of up to 80% is permitted. Note: Communications Regulations (Telecommunication and Broadcasting)(Procedures and Conditions for Obtaining a General License for the Provision of Domestic Fixed-Line Telecommunication Services), 2000. (article 11(a)(2)) 4) Unbound except as indicated in horizontal section	3) 75% of the members of board of directors must be Israeli citizens and residents. Foreign holding of up to 80% is permitted. Note: The Telecommunications Order (Determination of Essential Service Provided by "Bezeq" The Israel Telecommunication Corp. Ltd.), 1997 (Article 13).			
(ii) Public voice telephone: - wire-based - facilities based - International	1) None 2) None 3) 74% foreign ownership permitted in international service providers Note: Communications Regulations (Telecommunications and Broadcasts) (Processes and Conditions for unified general license), 2010 (Article 10(a)(3)). 4) Unbound except as indicated in horizontal section	3) Majority of members of board of directors must be Israeli citizens and residents. 74% foreign ownership permitted in international service providers. Board of directors must be no less than 51% Israeli citizens and residents. Communications Regulations (Telecommunications and Broadcasts) (Processes and Conditions for unified general license), 2010 (article 10(a)(3)).			
(iii) Public voice telephone: - facilities based - local/long distance	1) None 2) None 3) Local partner required; no more than 80% of shares may be owned by a foreign entity	3) Majority of members of board of directors must be Israeli citizens and residents. No more than 80% of shares may be owned by a foreign entity			

² International simple resale is not permitted.

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
- radio-based (cellular), including VAS supplied by mobile network operators	Note: Telecommunication and Broadcasting)(Procedures and Conditions for Obtaining a General License for the Provision of Domestic Fixed-Line Telecommunication Services), 2000. (Article 11(a)(2)) 4) Unbound except as indicated in horizontal section	Note: Communication Law (Telecommunications and Broadcasting), 1982 (Article 4D(c)(2)).			
(iv) Non-public voice telephone: closed user groups and private networks	1) None 2) None 3) None 4) Unbound except as indicated in horizontal section				Excess capacity may only be resold by a supplier with an appropriate license; must be point-to-point without any transmission to a third party. A supplier of private network services wishing to connect private locations must either obtain a public voice telephone license or use a licensed public voice telephone supplier.
b) Packet-switched data transmission (CPC 75231) and (c) Circuit-switched data transmission services (CPC 75231)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal section				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
(f) Facsimile services (CPC 7521** + 7529**) (g) Private-leased circuit services (CPC 75231) (o) Other (i) Paging services (ii) Satellite services					
D. Audiovisual Services					
(a) Promotion or advertising services (CPC 96111)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production. <u>Note:</u> Israel Broadcasting Authority Law (1965) Article 44C Communication Law (Telecommunications and Broadcasting) (1982) Article 6 Communications Regulations (Terms and Conditions for Satellite Broadcasting license) (1998) Article 21 Second Authority for Television and Radio Law (1990) Article 59 Public Broadcasting Law (2014) Article 64			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
Motion pictures or video-tape production services (CPC 96112)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production. <u>Note:</u> Israel Broadcasting Authority Law (1965) Article 44C Communication Law (Telecommunications and Broadcasting) (1982) Article 6 Communications Regulations (Terms and Conditions for Satellite Broadcasting license) (1998) Article 21 Second Authority for Television and Radio Law (1990) Article 59 Public Broadcasting Law (2014) Article 64			
Distribution of motion pictures and video-tape (CPC 96113)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Other services under	1) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
motion picture and video production and distribution services (CPC 9611**)	2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(b) Motion picture projection service (CPC 9612)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(c) Radio and television services (CPC 9613)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.	<p>1) 2) 3) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production</p> <p>3) In satellite broadcasting, at least 26% of the controlling interest in a licensee must be held by Israeli citizens or residents of Israel. The license holder must be an entity whose general manager and at least half of its directors are Israeli residents or citizens.</p> <p>Note: The Communications Regulations (Telecommunication and Broadcasting) (Procedures and License Conditions for Satellite Television Services), 1998 (Article 13).</p> <p>a. In cable broadcasting: a) at least 26% of the controlling interest in the licensee must be held by an Israeli Citizen who is</p>			

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		National Treatment and Other Reservations	Additional Commitments
			<p>a resident of Israel and b) a license may not be granted to an applicant in which a foreign government holds shares, unless the Minister of Communications authorizes an indirect holding in the licensee of up to 10% by such an applicant</p> <p>Note: Communications Law (Telecommunication and Broadcasting), 1982. (Article 6.8.2.1 and 6.8.3.4).</p> <p>b. In commercial television and regional radio, at least 51% of the controlling interest in the concession must be held by Israeli citizen who is a resident of Israel</p> <p>Note: The Second Authority for Television and Radio Law, 1990. (Article 41(a)(1)).</p>	
(d). Radio and television transmission services (CPC 7524)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.		<p>1) 2) 3) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production</p> <p>3) In satellite broadcasting, at least 26% of the controlling interest in a licensee must be held by Israeli citizens or residents of Israel</p>	

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations		Additional Commitments
		<p>Note: The Communications Regulations (Telecommunication and Broadcasting) (Procedures and License Conditions for Satellite Television Services), 1998 (Article 13).</p> <p>c. In cable broadcasting: a) at least 26% of the controlling interest in the licensee must be held by an Israeli Citizen who is a resident of Israel and b) a license may not be granted to an applicant in which a foreign government holds shares, unless the Minister of Communications authorizes an indirect holding in the licensee of up to 10% by such an applicant</p> <p>Note: Communications Law (Telecommunication and Broadcasting), 1982. (Article 6.8.2.1 and 6.8.3.4).</p> <p>d. In commercial television and regional radio, at least 51% of the controlling interest in the concession must be held by Israeli citizen who is a resident of Israel</p> <p>Note: The Second Authority for Television and Radio Law, 1990.</p>		

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
		(Article 41(a)(1)).			
(e) Sound recording (n.a.)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
4. DISTRIBUTION SERVICES					
A. Commission agents' services CPC 621* (excluding alcoholic beverages and tobacco products in CPC 62112; fuels in CPC 62113; pharmaceutical and medical goods and cosmetics CPC 62117)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
B. Wholesale trade services					
a) Wholesale trade services of motor vehicles (CPC 61111)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) license is required in order to import motor vehicles. The license holder must be an entity whose general manager and at least one of its "interested parties" are Israeli residents or citizens. 1) 2) 3) license is required in order to sell motor vehicles. The license holder must be an entity whose general manager and at least one of its "interested parties" are Israeli residents or citizens. The license holder must have at its disposal the appropriate space for conducting its business.			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
		<p>“Interested party” means a substantial shareholder, a person with the power to appoint one or more Directors or the General Manager, and a person who serves in the company as a Director or as General Manager.</p> <p>Note: Licensing of Motor Vehicles Law, 2016 (Articles 42 (a)(1), 68, 89 and 92), Companies Law 1999 (Article 1).</p>			
b) Wholesale trade services (CPC 622*) (excluding alcoholic beverages in CPC 62226; tobacco products CPC 62228; pharmaceutical and medical goods and cosmetics CPC 6225; intermediate products, other than agricultural; waste and scrap and materials for recycling CPC 6227)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		National Treatment and Other Reservations	Additional Commitments
C. Retailing services				
a) Retail sales of motor vehicles (CPC 61112)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		1) 2) 3) license is required in order to import motor vehicles. The license holder must be an entity whose general manager and at least one of its “interested parties” are Israeli residents or citizens. 1) 2) 3) license is required in order to sell motor vehicles. The license holder must be an entity whose general manager and at least one of its “interested parties” are Israeli residents or citizens. The license holder must have at its disposal the appropriate space for conducting its business. “Interested party” means a substantial shareholder, a person with the power to appoint one or more Directors or the General Manager, and a person who serves in the company as a Director or as General Manager. Note: Licensing of Motor Vehicles Law, 2016,(Articles 42(a)(1), 68, 89 and 92); Companies Law 1999 (Article 1).	
b) Food retailing services (CPC 631*) (excluding alcoholic beverages in CPC 63107 and tobacco products CPC 63108)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
c) Non food retailing services (CPC 632*) (excluding pharmaceutical and medical goods and cosmetics CPC 6321; and specialized retail sales of non-food products n.e.c. CPC 63299)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
5. Educational Services					
C. Higher education services (CPC 923)	1) None 2) None 3) None for branches of academic institutions 4) Unbound except as indicated in the horizontal section.	1) 2) 3) The Council for Higher Education is authorised to recognize Israeli academic institutions and academic degrees obtained from those institutions. Note: The Council for Higher Education Law, 1958 Articles 9, 23 3) A license granted by the Council for Higher Education to a branch of a foreign academic institution does not permit it to offer doctoral degrees. Note: The Council for Higher Education Law, 1958 Article 25d(b)(11)			
D. Adult education services n.e.c. (CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal section	1) Completion of vocational programs is not certified			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
E. Instruction for car, bus, truck and motorcycle driving (part of Other education services, CPC 929**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required Note: Road Transport Regulations, 1961 (Articles 213, 247 and 251).			
E. Preparatory courses for admission tests to colleges and universities and language tuition (part of Other education services, CPC 929**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
6. ENVIRONMENTAL SERVICES					
A. <u>Sewage services</u> (CPC 9401)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances.			
B. <u>Refuse disposal services</u> (CPC 9402) (Not including industrial activities)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances.			
C. <u>Sanitation and similar services</u> (CPC 9403)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances.			
D. <u>Other</u>	1) None 2) None	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and			

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
Cleaning services of exhaust gases (CPC 9404) Noise abatement services (CPC 9405)	3) None 4) Unbound except as indicated in the horizontal section.	other activities involving hazardous substances.	
B. <u>Refuse disposal services</u> (CPC 9402) (For industrial activities)	1) 2) 3) Certain hazardous materials may only be treated by the Environmental Services Company 4) Unbound except as indicated in the horizontal section.	1) 2) 3) A refuse disposal company for environmental treatment of electrical and electronic equipment and batteries may only employ Israeli residents or citizens. Note: Environmental Treatment of Electrical and Electronic Equipment and Batteries Law, 2012, (Article 14(a)(7)). Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances.	
Other environmental protection services n.e.c. (CPC 9409**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a license for collection, treatment and other activities relating to asbestos. Note: Prevention of Hazards from Asbestos and Harmful Dust Law, 2011 1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and	

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
		other activities involving hazardous substances.	
7. FINANCIAL SERVICES			
<p>Israel undertakes commitments on Financial Services in accordance with the provisions of Annex [...] (Financial Services) of this Agreement. While financial services are subject to the general conditions and limitations applicable to all sectors in this schedule, the scheduling framework established in Annex [...] (Financial Services) of this Agreement and Israel's headnotes for financial services, as specified below, are applicable to all market access and national treatment conditions and limitations as they apply to financial services.</p> <ol style="list-style-type: none"> 1. Israel accepted the obligations of Article VIII of the Articles of Agreement of the International Monetary Fund, Sections 2, 3, and 4 on September 21, 1993. Israel maintains an exchange system free of restrictions on the making of payments and transfers for current international transactions, with the exception of measures introduced for security reasons pursuant to Decision No. 144-(52/51) of the IMF, and subject to a reporting requirement to the Bank of Israel directly or through the financial intermediary. 2. For prudential reasons within the context of paragraph 2(a) of the GATS Annex on Financial Services, Israel applies, <i>inter alia</i>, measures requiring juridical form of establishment or residence of natural persons in Israel for the supply of Financial Services. 3. Modes of supply 1 and 2 in financial services schedules: the absence of any limitation on the ability of a resident consumer to purchase the service in the territory of another Member does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the Member. 4. Membership in the Tel Aviv Stock Exchange (TASE) requires incorporation under Israeli law. Foreign TASE membership is possible, when meeting relevant regulatory requirements. 			
<u>All Insurance and Insurance Related Services</u>			
I. Direct insurance			
(A) Life insurance including Pension fund	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) 2) Tax benefits are accorded only to specific long-term saving products issued by pension funds, provident funds and insurers established in Israel. <p>Note: Israeli Income Tax Ordinance (New Version) 1961 and its regulations.</p>	
(B) Non-Life insurance	1) Unbound		

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
services	2) Unbound 3) None 4) Unbound except as indicated in the horizontal section				
(C) M.A.T	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
II. Reinsurance and retrocession	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
III. Insurance intermediation such as brokerage and agency	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) 3) For insurance and long-term saving products must be provided by an Israeli resident or citizen. Note: Control of Financial Services (Pension Counselling and Pension Marketing) Law, 2005. (Article 6(a)).			
IV. Services auxiliary to insurance					
(a) Consultancy	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) 3) For insurance and long-term saving products must be provided by an Israeli resident. Note: Control of Financial Services (Pension			

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
		Counselling and Pension Marketing) Law, 2005. (Article 5(a)).	
(b) Actuarial services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section		
(c) Risk assessment	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section		
(d) Claim settlement services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section		
<u>Banking and other Financial Services</u> (Excluding Insurance and excluding broker-dealers of financial instruments. Broker-dealer is a person or firm operating as a broker, a dealer or both a broker and a dealer)			
V. Acceptance of deposits and other repayable	1) None 2) None		

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
funds from the public	3) None 4) Unbound except as indicated in the horizontal section				
VI. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
VII. Financial leasing	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section				
VIII. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	1) Unbound 2) Unbound 3) None 4) Unbound, except as indicated in the horizontal section				
IX. Guarantees and commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section				
X. Trading for own account or for account of customers, whether on an	1) Unbound 2) None 3) None	1) 2) 3) Trading platform to its own account: <ul style="list-style-type: none"> The regulator requires fulfilment of relevant regulatory conditions, including a 			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
<p>exchange, in an over-the-counter market or otherwise, the following:</p> <p>(A) Money market instruments (including cheques, bills, certificates of deposits, etc.)</p> <p>(B) Foreign exchange</p> <p>(C) Derivative products including, but not limited to, futures and options</p> <p>(D) Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements</p> <p>(E) Transferable securities</p> <p>(F) Other negotiable instruments and financial assets, including bullion</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	<p>legal opinion affirming that a judgment issued by an Israeli court is enforceable in the home country.</p> <ul style="list-style-type: none"> The regulator may require Israeli residency for certain positions held in the licensed company. <p>Note: The Securities Law 1968 (Article 44M(b)(1)) Securities Regulations (Trading Platform to its Own Account) - 2014 (Article 2).</p>			
<p>XI. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision</p>	<p>1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section</p>	<p>1) 2) A legal opinion affirming that a judgment issued by an Israeli court is enforceable in the home country.</p> <p>Note: Securities Regulations (Underwriting), 2007</p>			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
of services related to such issues		(Article 2(a)(7)(b)).			
XII. Money broking	1) Unbound 2) None 3) None, except for platforms for crowd funding 4) Unbound, except as indicated in the horizontal section				
XIII. Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) 2) 3) Trading platform to its own account providing custodial services: <ul style="list-style-type: none"> • The regulator requires fulfilment of relevant regulatory conditions, including a legal opinion affirming that a judgment issued by an Israeli court is enforceable in the home country. • The regulator may require Israeli residency for certain positions held in the licensed company. Note: The Securities Law 1968 (Article 44M(b)(1)) Securities Regulations (Trading Platform to its Own Account) - 2014 (Article 2).			
		3) A large portfolio management company and a fund manager must have on its board of directors at least two outside directors who are residents of Israel.			
		Note: Joint Investment Trust Law, 1994, Article 16; Regulation of Investment Advice, Investment			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
		Marketing and Investment Portfolio Management Law, 1995, Article 24b; Companies Law, 1999, Article 240(a).			
XIV. Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	1) Unbound 2) None 3) Settlement and clearing services for the TASE must be supplied through a company which is a member of TASE. Remote members cannot supply settlement and clearing services for the TASE. 4) Unbound except as indicated in the horizontal section	3) Settlement and clearing services for the TASE must be supplied through a company which is a member of TASE. Remote members cannot supply settlement and clearing services for the TASE. Note: The Securities law, 1968 TASE Rules & Regulations, By-Laws of the Tel Aviv Stock Exchange Clearing House Ltd, Part One, Chapter 2, (Article 2).			
XV. 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 section				
XVI. Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (V) through (XV), including credit reference and analysis, investment an	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy					
9. TOURISM AND TRAVEL-RELATED SERVICES					
A. <u>Hotel Services</u> (CPC 641)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Food serving services (CPC 642-643)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
B. <u>Travel Agencies and Tour Operators</u> (CPC 7471)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 3) Only licensed tourist guides may be employed by travel agencies and operators to guide their tours in Israel. Israeli residency or citizenship is required for obtaining a tourist guide license. Note: Tourism Services Regulations (Tourist Guides), 1967 (Articles 2(1) and 9e).			
C. <u>Tourist Guides Services</u> (CPC 7472)	1) Unbound 2) None 3) Israeli residency or citizenship is required for obtaining a tourist guide license.	1) 3) Israeli residency or citizenship is required for obtaining a tourist guide license. Note: Tourism Services Regulations (Tourist Guides),			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
	Note: Tourism Services Regulations (Tourist Guides), 1967 (Article 2(1)). 4) Unbound except as indicated in the horizontal section.	1967 (Article 2(1)).			
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)					
A. Entertainment services (including theatre, live music bands and circus services) 9619 B. News agency services 962 C. Libraries, archives, museums and other cultural services 963 D. Sporting and other recreational services 964 E. Other	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
11 TRANSPORT SERVICES					
MARITIME TRANSPORT SERVICES International Transport (freight And / or passengers) ³ CPC 7211 and 7212 excluding cabotage and maritime offshore services ⁴	1) (a) Liner Shipping and (b) Bulk, tramp, and other international shipping, including passenger transportation; None, other than: <u>Ship registration:</u> I. To register a vessel in Israel, the ownership of that vessel must be at least 50% i. In the hands of an Israeli citizen; or ii. In the hands of an Israeli incorporated	1) 3) <u>Ship registration:</u> I. To register a vessel in Israel, the ownership of that vessel must be at least 50% i. In the hands of an Israeli citizen; or ii. In the hands of an Israeli incorporated company Note: Shipping Law (Vessels), 1960.			

³ Maritime International Transport is defined as transportation of international freight by seagoing vessel from the port of loading in one Party to the port of discharge in another Party. Maritime International Transport does not include multi-modal transport.

⁴ "Cabotage" means a commercial activity which is performed by a vessel and is one of the following:

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
	<p>company</p> <p>Note: Shipping Law (Vessels), 1960</p> <p>2) None</p> <p>3) (a) None, other than: Ship registration: as set out under mode 1.</p> <p>Note: Shipping Law (Vessels), 1960</p> <p>3) (b) Other forms of commercial presence for the supply of international maritime transport services: none</p> <p>4) (a) Ships' crews: Unbound (b) Key shore personnel employed in relation to a commercial presence as defined under mode 3(b) above: Unbound, except as indicated in the horizontal section</p>				
<p><u>C. Air Transport Services</u></p> <p>Aircraft repair and maintenance services as defined in the [Annex on Air Transport Services] Article 3(a)</p>	<p>1) None</p> <p>2) None</p> <p>3) The number of service suppliers in each airport can be limited, due to available space constraints.</p> <p>4) Unbound except as indicated in the horizontal section</p>				

(a) transport of goods and passengers of which the starting point and ending point is a port, ship, facility or installation that is in the coastal or internal waters or the maritime area, without calling another international port, except for the re-positioning of owned/leased empty containers which serve the owner of the vessels for transporting goods;
or

(b) any other activity performed in the coastal or internal waters or maritime area;
as defined in the Law of Shore Maritime Transport (Permit to Foreign Vessel) 2005

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
Computer reservation system (CRS) services as defined in the [Annex on Air Transport Services] Article 3(c)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
F. Road Transport Services					
a. Passenger transportation (CPC 7122)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) 3) Israeli residency or citizenship is required to obtain a license to drive a vehicle. Note: Road Transport Regulations, 1961 (Article 189).			
b. Freight Transportation Transportation of freight (CPC 71233 and 71239) Transportation of furniture (CPC 71234)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) 3) Israeli residency or citizenship is required to obtain a license to drive a motor vehicle for transportation of freight over 12 tons. Note: Road Transport Regulations, 1961 (Article 189(c)(1)). Israeli residency or citizenship is required in order to obtain a license to transport freight over 10 tons or hazardous materials of any weight. Note: Freight Services Regulations, 2001 (Article 2(a)(1)).			
Freight transportation by man or animal drawn vehicle (CPC 71236)	1) Unbound 2) None 3) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations			Additional Commitments
	4) Unbound except as indicated in the horizontal section				
c. Rental of commercial vehicles with operator (CPC 7124)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) 3) Israeli residency or citizenship is required in order to obtain a license to transport freight over 10 tons or hazardous materials of any weight. Note: Freight Services Regulations, 2001 (Article 2(a)(1)).			
d. Maintenance and repair services of motor vehicles (CPC 6112) Repair services n.e.c. of motor vehicles, trailers and semi-trailers on a fee and contract basis (CPC 8867) Commercial road vehicle maintenance and minor repair services (Part of CPC 74490)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) 3) In order to obtain a license to operate a motor vehicle service and repair center, a professional manager, who is an Israeli resident or citizen needs to be available on the premises. Note: Licensing of Motor Vehicles Law, 2016.			
H. <u>Services Auxiliary to All Modes of Transport</u>					
a. Cargo handling services (CPC 741)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
b. Storage and warehouses services (CPC 742)	1) Unbound 2) Unbound				

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment and Other Reservations	Additional Commitments
c. Freight transport agency services (CPC 748)	3) Unbound 4) Unbound except as indicated in the horizontal section		
d. Other supporting and auxiliary transport services: Customs Agents (CPC 749**)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) 2) 3) Israeli residency or citizenship is required to obtain a Customs agent's license. Note: Customs Agent Law, 1964 (Article 4(a)(1)).	
SERVICES NOT LISTED IN PART II, ABOVE	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section	1) 2) 3) Israel reserves the right to maintain all existing measures inconsistent with Article I-4 (National Treatment), Article X.1 (Local Presence), Article X.2 (Local Management) and Article X.3 (Local Content) including continuation or prompt renewal of any such measures.	

**ISRAEL - SECOND REVISED OFFER
SCHEDULE of COMMITMENTS
Trade in Services Agreement (TiSA)
*October 2016***

This Schedule includes Israel's revised offer for commitments on Market Access, National Treatment, Local Presence and additional commitments with respect to Article I-3 (Market Access); Article I-4 (National Treatment); Article X.1 (Local Presence); Article II-1 (Scheduling of Market Access Commitments); Article II-2 (Scheduling of National Treatment Commitments); Article I-5 (Additional commitments); Article X.4 (Scheduling of Localization Commitments) and Article [...] (Most-Favoured Nation Treatment).

Israel reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. Israel further reserves the right to make technical changes to this Schedule and to correct any errors, omissions, or inaccuracies.

This revised offer includes financial services commitments according to the scheduling approach in the draft Annex [X] on Financial Services as of October 31, 2016.

MFN exemptions will be submitted on a separate list pending further discussions on Article I-[...] (Most-Favoured Nation Treatment).

Where applicable, legal citations identifying the source of the measure have been included; in case of an inconsistency, these legal citations prevail over the descriptions of the measures.

Unless otherwise indicated, the classification of services sectors is based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office and the ordering reflects the services sectoral classification list used in the WTO document MTN.GNS/W/120, dated 10 July 1991.

ISRAEL – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
I. HORIZONTAL COMMITMENTS				
SECTION A				
National Treatment and other Reservations Pursuant to Part II article II-2:4 and Part X, Article X.4:3				
<u>All modes of supply in all sectors:</u>	<ul style="list-style-type: none"> ○ Israel reserves its right to adopt or maintain measures to promote policy objectives for the benefit of socially or economically disadvantaged groups, including, minorities & disabled persons, development of its peripheral areas. ○ The acquisition of rights to land and real estate by foreign nationals or companies controlled by foreign nationals is subject to the prior approval of the Israel Land Administration Council. ○ Israel reserves the right to adopt or maintain measures to promote policy objectives regarding environmental protection. Israel reserves the right to adopt or maintain any measure with regard to recovery of waste and treatment of hazardous waste and with regard to the development of domestic treatment and recycling capacities. ○ Israel reserves the right to adopt or maintain measures with regard to taxation. ○ Israel reserves the right to adopt or maintain any measure with respect to law enforcement and correctional services. ○ Israel reserves the right to adopt or maintain any measure with respect to services to the extent they are social services, established or maintained for a public purpose, including income security or insurance, social security or insurance, social welfare, public housing and child care. ○ Israel reserves the right to maintain certain safeguards when it has a vital interest in a company undergoing privatization as provided for in Articles 59G-59T Government Corporations Law-1975. ○ Israel reserves the right to adopt or maintain any measure with regard to subsidies or grants, including a government-supported loan, guarantee or insurance. ○ In granting concessions and exclusive licenses, Israel reserves the right to adopt or maintain any measure with respect to performance requirements. ○ Israel reserves the right to deny a foreign investment if this investment would hinder the maintenance of essential national interests. ○ Israel reserves the right to adopt or maintain any measure with respect to the provision of services through the presence of natural persons (provision of services through mode 4), except for measures concerning the categories of natural persons referred to in the Market Access column of Section B of Part I Horizontal Commitments. ○ Israel reserves the right to adopt or maintain any measure relating to new services other than those classified positively and explicitly in CPC Prov. ○ Israel reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in 			

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<p>which those services were not technically feasible at the time of entry into force of this Agreement.</p> <ul style="list-style-type: none"> ○ <u>Israel reserves the right to adopt or maintain any measure relating to taxation:</u> <ol style="list-style-type: none"> <u>1. that distinguishes between service suppliers who are not alike, in particular with regard to their place of residence or with regard to the place where their capital is invested;</u> <u>2. that aims to prevent the avoidance or evasion of taxes pursuant to its tax laws or tax conventions;</u> <u>3. that falls within the scope of a tax convention of which Israel is a Party. In the event of inconsistency between this Agreement and any such convention, that convention prevails to the extent of the inconsistency.</u> <u>4. that provides a more favourable tax treatment to a corporation that is a service supplier, or to a shareholder of a corporation that is a service supplier, on the basis that the corporation is wholly or partly owned or controlled, directly or indirectly, by one or more investors who are residents of that Party;</u> <u>5. that provides an advantage relating to the contributions made to, or income of, an arrangement providing for the deferral of, or exemption from, tax for pension, retirement, savings, education, health, disability or other similar purposes, conditional on a requirement that that Party maintains continuous jurisdiction over such arrangement;</u> <u>6. that provides an advantage relating to the purchase or consumption of a particular service, conditional on a requirement that the service be provided in the territory of that Party;</u> <u>7. that provides an advantage to a government, a part of a government, or a person that is directly or indirectly owned, controlled or established by a government;</u> <u>8. that aims at ensuring the equitable and effective imposition or collection of taxes, including a measure that is taken by a Party in order to ensure compliance with the Party's taxation system;</u> <u>9. that provides an advantage to a charity or a non-profit organization;</u> <u>10. that imposes tax in respect of a service that is acquired outside Israel for consumption, use or supply in Israel, in respect of the use of a service outside Israel that is in relation to an activity, business or adventure in the nature of trade in Israel, or in respect of an outlay made or expense incurred outside Israel that may reasonably be regarded as being applicable to an activity carried on, engaged in, or conducted in Israel;</u> <u>11. that imposes tax in respect of net premiums paid to non-resident insurers or exchanges in regard to a contract against a risk ordinarily within Israel, unless such insurance is deemed not to be available in Israel, or in respect of net premiums payable with regard to a contract entered into through a non-resident broker or agent, with an insurer authorized under the laws of Israel to carry out the business of insurance;</u> <u>12. that results in differences in treatment with respect to delivery by mail of goods in Israel;</u> <u>13. that provides an advantage to a person that is licensed, accredited, certified, registered or otherwise authorized to carry out an activity or to practice a trade, occupation or profession in Israel.</u> 			

Modes of supply:	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
<u>All modes of supply, unless otherwise specified:</u>	<p>Certain directors, officers and position holders in the license-holder or in a corporation may be required to be nationals citizens who are residents of Israel in some cases with security clearance and are subject to approval in the following activities:</p> <ul style="list-style-type: none"> ○ Transmission or distribution of electricity or production of a substantial part of electricity ○ Natural gas operator ○ Satellite services (including broadcasting operator) ○ Cable broadcasting operator ○ Television or radio operators 			
<u>Sectors:</u>	<p>Israel reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> ○ Appraisal services, except for appraisal services for vehicles classified under: Professional Services .k. other ○ Driving test examiners - classified under: Professional Services k. other ○ Rental/Leasing Services without Operators (CPC 831) excluding rental / leasing concerning office machinery and equipment CPC 83108 ○ Placement and supply services of personnel (CPC 872) – Modes 1 and 2 only ○ Building cleaning services (CPC 874) excluding disinfecting and exterminating services (CPC 87401) ○ Services incidental to mining and oil-field (CPC 8830) – Modes 1 and 2 only ○ Postal/Courier services (CPC 75111-2 and 7512) below 500 gram per addressed item ○ Education services, except for Adult Education Services n.e.c. (CPC 924) ○ Human health services, medical and dental services and services provided by midwives, nurses, physiotherapists and paramedical personnel ○ Energy services, including electricity utility industry, gas utility industry ○ Construction and related engineering services ○ Distribution services: Commission agents' services for alcoholic beverages and tobacco products (in CPC 62112), fuels (in CPC 62113) and pharmaceutical and medical goods and cosmetics (CPC 62117); Wholesale trade services for alcoholic beverages (in CPC 62226), tobacco products (CPC 62228), pharmaceutical and medical goods and cosmetics (CPC 6225), intermediate products, other than agricultural and waste and scrap and materials for recycling (CPC 6227); Food retailing services for alcoholic beverages (in CPC 63107) and tobacco products (CPC 63108); Non-food retailing services for pharmaceutical and medical goods and cosmetics (CPC 6321); Retail sales of Specialized retail sales of non-food products n.e.c. (CPC 63299) ○ Gambling and Betting Services ○ Maritime transport services, other than International Maritime Transport Services (CPC 7211 and CPC 7212) ○ Transportation services via space, the rental of space craft (CPC 733, part of CPC 734) and space transport ancillary 			

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	<p><u>services.</u></p> <ul style="list-style-type: none"> ○ Transport services by railway (CPC 711) ○ <u>Oil and natural gas pipeline transport including crude or refined oil, oil products and natural gas (CPC 7131 and 7139).</u> ○ Supporting services for road transport (CPC 744) except for CPC 7443 and part of CPC 74490; and Other scheduled passenger transportation (CPC 7121) ○ <u>Financial services, notwithstanding scheduling of the commitments under Article X.3 (b), (c) of Annex [X] on Financial Services of the Agreement:</u> <ul style="list-style-type: none"> ○ Non-banking credit institutions including: direct lending, leasing as well as institutions that provide credit services while providing other services, guarantee credit line discount, credit facilities and guarantees ○ Deposits without credit-keeping and management of financial assets for non-banking institutions ○ Payment services including: remittance and currency conversion ("change") ○ <u>Cooperative financial associations providing credit and accepting deposits / Credit Unions</u> ○ <u>Charity and/or Credit and Deposit Institution for mutual assistance. (An institution which consists of 30 and more deposit accounts and 0% interest rate loans, at the same time)</u> ○ <u>Credit card issuers and processors</u> ○ <u>Payment service providers (PSP)</u> ○ <u>Platforms for crowd funding</u> ○ <u>Credit Information Database (Credit bureau)</u> ○ Broker-dealers of financial instruments. Broker-dealer is a person or a firm operating as a broker, a dealer or both a broker and a dealer. ○ <u>Members of investment committees nominated by the board of directors of non-banking institutions</u> ○ Consultancy for non-life and health insurance ○ <u>Except as otherwise provided in Israel's schedule: Israel reserves the right to adopt or maintain any measures with respect to all financial services as referred to in [Article X.2 of Annex [X] on Financial Services of the Agreement] other than:</u> <ul style="list-style-type: none"> ○ <u>With respect to mode 1) the financial services referred to in subparagraph 1 (b) of Article X.3 of Annex [X] on Financial Services of the Agreement;</u> ○ <u>With respect to mode 2) the financial services referred to in subparagraph 1 (c) of Article X.3 of Annex [X] on Financial Services of the Agreement; and</u> ○ <u>With respect to modes 1), 2) Israel reserves the right to adopt any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</u> 			

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>		Additional Commitments
SECTION B				
National Treatment <u>and other</u> Reservations Pursuant to Part II Article II-2:2, <u>and Part X, Article X.4:1 and Article X.4:2</u>				
ALL SECTORS		3) Registration of corporate bodies. <ul style="list-style-type: none"> A public corporation or a company that has issued debt securities to the public (hereafter Debenture Company) must have on its board of directors at least two outside directors who are residents of Israel. <p><u>All outside directors of a public company must be Israeli residents.</u></p> <p><u>All outside directors shall be members of the audit committee and of the remuneration committee and form a majority thereof. There shall be no fewer than three members in the audit committee and no fewer than three members in the remuneration committee.</u></p> <p>However, a public company or a debenture company whose shares or debt - or part of them- were offered to the public outside Israel, or that is registered in a stock exchange outside Israel, can appoint outside directors who are not Israeli residents.</p>		
Note: The Companies Law-1999 (Articles <u>115(a)</u> ,				

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
		<p><u>118A(b) and 240(a)</u>.</p> <p>A foreign company that maintains in Israel a place of business or an office for registration or transfer of shares is required to register as a foreign company and pay the requisite fees. A foreign partnership, i.e. one formed outside Israel, may only carry on business in Israel if it is registered with the Israel Registrar of Partnerships. In the case of a limited partnership, registration has to be sanctioned by the Minister of Justice who at his discretion may authorize or refuse registration.</p>	
ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE			
Public monopolies	<p>Services considered as public utilities may be subject to public monopolies or to exclusive rights granted to private operators. Public utilities exist in sectors such as communications, technical testing and analysis services, water transmission, environmental services, services incidental to forestry and logging, health services, transport services. Concessions are granted in areas such as satellite TV, public radio channels and regional radio, Dead Sea mineral exploitation, light rail systems and oil pipe transport.</p>		

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
Temporary Entry and Stay of Natural Persons	<p>4) Presence of Natural Persons</p> <ul style="list-style-type: none"> • Unbound except that Israel shall permit, without requiring compliance with labour market tests, the temporary entry of service providers as intra-corporate transfers in the following categories: <ul style="list-style-type: none"> (a) <u>Executives</u>: persons who primarily direct the management of the organization, establish its goals and generally have a wide decision making authority; (b) <u>Managers</u>: persons who direct the organization or its department and are in a senior level position responsible for the service providing functions of the organization by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions. <p><u>Entry and temporary stay is permitted for a period of up to 63 months.</u></p> • <u>Unbound</u> except that a Wwork permit will be issued in compliance with the labour market tests to those intra-corporate specialists, who possess knowledge at an advanced level of expertise or otherwise essential or proprietary to the organization's service, research equipment, techniques or 		

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
	<p>management. <u>Entry and temporary stay is permitted for a period of up to 63 months.</u></p> <ul style="list-style-type: none"> • <u>Unbound except that Israel shall permit, without requiring compliance with labour market tests, the temporary entry of business visitors. Business visitors mean natural persons of a Party seeking temporary entry into Israel for general business purposes such as participating in business negotiations and meetings, which do not include engaging in direct sales or providing services to the general public or employment in Israel. The period of stay is determined by the border control. Entry and temporary stay is permitted for a period of up to 90 days.</u> 		

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861)	1) None 2) None 3) Israeli residency is required for obtaining a license Note: Bar Association Law, 1961 (Articles 20 and 42). 4) Unbound except as indicated in the horizontal section.	3) A branch of a foreign law firm may be established in Israel if it employs either at least one Israeli licensed lawyer or one foreign lawyer as defined in the Israeli Law, and subject to the conditions set forth therein. Note: Bar Association Law, 1961 (Article 98i). 4) Israeli residency is required for obtaining a license Note: Bar Association Law, 1961 (Articles 20 and 42).	
(b) Accounting (CPC 862)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
(c) Taxation services (CPC 863)	1) 2) 3) A corporation's tax return to the Tax Authority must be certified by an auditor licensed in Israel Note: Income Tax Ordinance [New Version], 1961 (Article 236). 4) Unbound except as indicated in the horizontal section.	1) 2) 3) A corporation's tax return to the Tax Authority must be certified by an auditor licensed in Israel. An auditor may be either an accountant or a tax consultant, licensed in Israel. Israeli residency requirement for tax consultancy license. Note: Income Tax Ordinance [New Version], 1961	

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
		(Article 236). <u>Representation by</u> Tax Consultants Law - 2005 (Article 10).			
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a license. Foreign veterinarians, who are not Israeli residents or citizens, may obtain a permit for advising, teaching and research.			

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
		Note: Veterinarians Law, 5751 -1991(Article 5(a)).			
k) Tower crane operator; Mobile crane operator	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) 4) Israeli residency or citizenship required in order to obtain authorization to operate.			
B. Computer and Related Services (CPC 84)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
C. Research and Development Services (CPC 851, CPC 852 and CPC 853) excluding R&D financed in whole or in part by public funds	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
D. Real Estate Services (on a fee or contract basis CPC 822 covering: the profession of real estate agents, and does not affect any rights or restrictions on natural and juridical persons purchasing, leasing and renting real estate	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
E. Rental/Leasing Services concerning office machinery and equipment (including computers) without Operators 83108	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Rental / Leasing Services concerning personal and household goods CPC 832	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
F. Other Business Services					
(a) Advertising (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(b) Market research and public opinion (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(c) Management consulting (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(d) Services Related to Management Consulting	1) None 2) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(excluding arbitrators and conciliators appointed by domestic courts, CPC 866**)	3) None 4) Unbound except as indicated in the horizontal section.				
(e) Technical testing and analysis services (CPC 8676)	1) 2) 3) None, except for the purposes of regulatory recognition 4) Unbound except as indicated in the horizontal section.				
(f) Services incidental to agriculture (excluding hunting and forestry) (part of CPC 881**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(g) Services incidental to fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(h) Services incidental to mining and oil-field (CPC 8830) including: <ul style="list-style-type: none"> Economic and scientific activities related to evaluation of a basin Geologic, geophysical, 	1) Unbound* 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section.	1) Unbound	2) Unbound		

* Unbound due to lack of technical feasibility.

Modes of supply:				
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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>		Additional Commitments
geochemical activities and geoscientific data gathering related to the location of mineral deposits, oil and gas <ul style="list-style-type: none"> • Well drilling and testing • Mapping on water, land and transition zones through seismic or other imagining techniques • Geological and geophysical interpretation • Reservoir simulation • Risk analysis • Reserve estimation • Data management and analysis, including computer modelling • Conceptual engineering • Resource and facilities description • Screening • Site preparation and survey • Feasibility and appraisal 				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(i) Services incidental to manufacturing (CPC 884+885, except for 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(k) Placement and supply services of personnel (CPC 872)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.				
(l)(1) Investigation services (CPC 87301)	1) Unbound 2) Unbound 3) Unbound 4) Unbound <u>Unbound except as indicated in the horizontal section.</u>	1) 2) 3) Israeli residency or citizenship is required to obtain a license. Ownership of an investigation corporation may be held only by licenced investigators. An investigation and security corporation may employ only licensed private investigators. Note: The Private Investigators and Security Services Law, 5732 -1972 (Articles <u>4(a)</u> and 13(b)).			
(l)(2) Security services (CPC 87302, CPC 87303, CPC 87304, CPC 87305 CPC 87309)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(m) Related scientific and technical consulting services (CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+8861-8866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(o) Disinfecting and exterminating services (CPC 87401)	1) Unbound <u>None</u> 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a license. Note: Law for the Regulation of the Practice of Pest Control, 2016 (Article 7(a)).			
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(q) Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(s) Convention services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
(t) Other business services Credit reporting services (CPC 87901) Collection agency services (CPC 87902) Other business services n.e.c. (CPC 87909)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.				
Telephone answering services (CPC 87903)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Duplicating services (CPC 87904)	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.				
Mailing list compilation	1) None				

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Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
and mailing services (CPC 87906)	2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
Appraisal services for motor vehicles (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required Note: Licensing of Motor Vehicles Law, 5776–2016; currently pending final reading in Israel's Parliament (Knesset) (Article 149) .			
2. COMMUNICATION SERVICES					
A. Postal/Courier services (CPC 75111-2 and 7512) above 500 gram per addressed item <u>or bulk mail</u> ¹	1) None 2) Unbound <u>None</u> 3) None 4) Unbound except as indicated in the horizontal section.				
C. <u>Telecommunication Services</u> All sub-sectors	1) 3) Except with respect to termination of services from abroad, a service supplier must be an Israeli incorporated legal entity and maintain its main place of business in Israel. 1) 3) <u>A maximum percentage of</u>	<u>1) 3) Except with respect to termination of services from abroad, a service supplier must maintain its main place of business in Israel.</u> 1) 3) <u>A maximum percentage of foreign</u>			

¹["Bulk-Mail" – classes of Postal Articles that were determined to be bulk mail in the Postal Authority Regulations \(Payments for the Services of the Authority under section 37\(c\) of the Law\), 2003, on conditions and in the quantities set out in the said regulations.](#)

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Sector or Sub-sector	Limitations on Market Access		National Treatment <u>and Other Reservations</u>	Additional Commitments
	<p>foreign shareholdings may be imposed on entities providing telecommunication services declared as essential.</p> <p>Note: The Telecommunications Law, 1982 Article 4</p>		<p>shareholdings may be imposed on entities providing telecommunication services declared as essential.</p> <p>Note: The Telecommunications Law, 1982 Article 4</p>	
(a) Voice telephone services (CPC 7521) (i) Public voice telephone: - wire-based - facilities based - local/long distance ²	<p>1) None 2) None 3) Foreign holding of up to 80% is permitted. Note: Communications Regulations (Telecommunication and Broadcasting)(Procedures and Conditions for Obtaining a General License for the Provision of Domestic Fixed-Line Telecommunication Services), 5760-2000. (article 1111(a)(2)) 4) Unbound except as indicated in horizontal section</p>		<p>3) 75% of the members of board of directors must be Israeli citizens and residents. Foreign holding of up to 80% is permitted.</p> <p>Note: The Telecommunications Order (Determination of Essential Service Provided by "Bezeq" The Israel Telecommunication Corp. Ltd.), 5757-1997 (Article 13).</p>	
(ii) Public voice telephone: - wire-based - facilities based - International	<p>1) None 2) None 3) 74% foreign ownership permitted in international service providers Note: Communications Regulations (Telecommunications and Broadcasts) (Processes and Conditions for unified general license), 2010 (Article 10(a)(3)). 4) Unbound except as indicated in horizontal section</p>		<p>3) Majority of members of board of directors must be Israeli citizens and residents. 74% foreign ownership permitted in international service providers. Board of directors must be no less than 51% Israeli citizens and residents. Communications Regulations (Telecommunications and Broadcasts) (Processes and Conditions for unified general license), 2010 (article 10A310A3(a)(3)).</p>	

² International simple resale is not permitted.

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(iii) Public voice telephone: - facilities based - local/long distance - radio-based (cellular), including VAS supplied by mobile network operators	1) None 2) None 3) Local partner required; no more than 80% of shares may be owned by a foreign entity <u>Note: Telecommunication and Broadcasting)(Procedures and Conditions for Obtaining a General License for the Provision of Domestic Fixed-Line Telecommunication Services), 2000. (Article 11(a)(2))</u> 4) Unbound except as indicated in horizontal section	3) Majority of members of board of directors must be Israeli citizens and residents. <u>No more than 80% of shares may be owned by a foreign entity</u> Note: Communication Law (Telecommunications and Broadcasting), 5742 -1982 (Article 4D(c)(2)).			
(iv) Non-public voice telephone: closed user groups and private networks	1) None 2) None 3) None 4) Unbound except as indicated in horizontal section				Excess capacity may only be resold by a supplier with an appropriate license; must be point-to-point without any transmission to a third party. A supplier of private network services wishing to connect private locations must either obtain a public voice telephone license or use a licensed public voice telephone supplier.
b) Packet-switched data transmission (CPC)	1) None 2) None				

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
75231) and (c) Circuit-switched data transmission services (CPC 75231) (f) Facsimile services (CPC 7521** + 7529**) (g) Private-leased circuit services (CPC 75231) (o) Other (i) Paging services (ii) Satellite services	3) None 4) Unbound except as indicated in horizontal section		

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		National Treatment <u>and Other Reservations</u>	Additional Commitments
D. <u>Audiovisual Services</u>				
(a) Promotion or advertising services (CPC 96111)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.		1) 2) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production. [*] <u>Note:</u> Israel Broadcasting Authority Law (1965) Article 44C Communication Law (Telecommunications and Broadcasting) (1982) Article 6 Communications Regulations (Terms and Conditions for Satellite Broadcasting license) (1998) Article 21 Second Authority for Television and Radio Law (1990) Article 59 Public Broadcasting Law (2014) Article 64 3) Israeli movies (25% Israeli investments) are entitled to a grant.	
Motion pictures or videotape production services (CPC 96112)	1) Unbound None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		1) 2) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production. [*] <u>Note:</u>	

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
		Israel Broadcasting Authority Law (1965) Article 44C Communication Law (Telecommunications and Broadcasting) (1982) Article 6 Communications Regulations (Terms and Conditions for Satellite Broadcasting license) (1998) Article 21 Second Authority for Television and Radio Law (1990) Article 59 Public Broadcasting Law (2014) Article 64 3) Israeli movies (25% Israeli investments) are entitled to a grant.			
Distribution of motion pictures and video-tape (CPC 96113)	1) Unbound None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) [*]			
Other services under motion picture and video production and distribution services (CPC 9611**)	1) Unbound None 2) Unbound None 3) Unbound None 4) Unbound except as indicated in the horizontal section.	[*]			

Modes of supply:					
		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(b) Motion picture projection service (CPC 9612)	1) Unbound <u>None</u> 2) Unbound <u>None</u> 3) Unbound <u>None</u> 4) Unbound <u>except as indicated in the horizontal section.</u>	[*]			
(c) Radio and television services (CPC 9613)	1) Unbound 2) Unbound 3) Unbound 4) Unbound <u>except as indicated in the horizontal section.</u>	1) 2) 3) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production 3) In satellite broadcasting, at least 26% of the controlling interest in a licensee must be held by nationals <u>Israeli citizens or residents who are residents</u> of Israel. <u>The license holder must be an entity whose general manager and at least half of its directors are Israeli residents or citizens.</u> <u>Note:</u> <u>The Communications Regulations (Telecommunication and Broadcasting) (Procedures and License Conditions for Satellite Television Services), 1998 (Article 13).</u> a. In cable broadcasting: a) at least 26% of the controlling interest in the licensee must be held by nationals <u>an Israeli Citizen who is a resident of Israel</u> who are residents of Israel and b) a license			

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
		<p>may not be granted to an applicant in which a foreign government holds shares, unless the Minister of Communications authorizes an indirect holding in the licensee of up to 10% by such an applicant</p> <p><u>Note:</u> <u>Communications Law (Telecommunication and Broadcasting), 1982.</u> <u>(Article 6.8.2.1 and 6.8.3.4).</u></p> <p><u>b.</u> In commercial television and regional radio, at least 51% of the controlling interest in the concession must be held by nationals <u>Israeli citizen</u> who are <u>is</u> a residents <u>resident</u> of Israel</p> <p><u>Note: The Second Authority for Television and Radio Law, 1990.</u> <u>(Article 41(a)(1)).</u></p> <p>[*]</p>	
(d). Radio and television transmission services (CPC 7524)	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound <u>except as indicated in the horizontal section.</u></p>	<p><u>1) 2) 3) Each broadcasting corporation operating under concession is committed to spend an annual amount dedicated for local production</u></p> <p><u>3) In satellite broadcasting, at least 26% of the controlling interest in a licensee must be held by Israeli citizens or residents of Israel</u></p> <p><u>Note:</u></p>	

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>		Additional Commitments
		<p><u>The Communications Regulations (Telecommunication and Broadcasting) (Procedures and License Conditions for Satellite Television Services), 1998 (Article 13).</u></p> <p><u>c. In cable broadcasting: a) at least 26% of the controlling interest in the licensee must be held by an Israeli Citizen who is a resident of Israel and b) a license may not be granted to an applicant in which a foreign government holds shares, unless the Minister of Communications authorizes an indirect holding in the licensee of up to 10% by such an applicant</u></p> <p><u>Note: Communications Law (Telecommunication and Broadcasting), 1982. (Article 6.8.2.1 and 6.8.3.4).</u></p> <p><u>b.d. In commercial television and regional radio, at least 51% of the controlling interest in the concession must be held by Israeli citizen who is a resident of Israel</u></p> <p><u>Note: The Second Authority for Television and Radio Law, 1990. (Article 41(a)(1)).</u></p>		

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
		[*]	
(e) Sound recording (n.a.)	1) Unbound <u>None</u> 2) Unbound <u>None</u> 3) Unbound <u>None</u> 4) Unbound <u>except as indicated in the horizontal section.</u>	[*]	
4. DISTRIBUTION SERVICES			
A. Commission agents' services CPC 621* (excluding alcoholic beverages and tobacco products in CPC 62112; fuels in CPC 62113; pharmaceutical and medical goods and cosmetics CPC 62117)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
B. Wholesale trade services					
a) Wholesale trade services of motor vehicles (CPC 61111)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) license is required in order to import motor vehicles. The license holder must be an entity whose general manager and at least one of its “interested parties” are Israeli residents or citizens. <u>1) 2) 3) license is required in order to sell motor vehicles. The license holder must be an entity whose general manager and at least one of its “interested parties” are Israeli residents or citizens. The license holder must have at its disposal the appropriate space for conducting its business.</u> “Interested party” means a substantial shareholder, a person with the power to appoint one or more Directors or the General Manager, and a person who serves in the company as a Director or as General Manager. Note: Licensing of Motor Vehicles Law, 5776-2016 (Articles 41 42 (a)(1), 68, 89 and 92), currently pending final reading in Israel’s Parliament (Knesset); Government Companies Law 5735-1975-1999 (Article 1).			
b) Wholesale trade services (CPC 622*) (excluding alcoholic beverages in CPC 62226; tobacco products CPC 62228; pharmaceutical and	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
medical goods and cosmetics CPC 6225; intermediate products, other than agricultural; waste and scrap and materials for recycling CPC 6227)					
C. Retailing services					
a) Retail sales of motor vehicles (CPC 61112)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) license is required in order to import motor vehicles. The license holder must be an entity whose general manager and at least one of its “interested parties” are Israeli residents or citizens. <u>1) 2) 3) license is required in order to sell motor vehicles. The license holder must be an entity whose general manager and at least one of its “interested parties” are Israeli residents or citizens. The license holder must have at its disposal the appropriate space for conducting its business.</u> “Interested party” means a substantial shareholder, a person with the power to appoint one or more Directors or the General Manager, and a person who serves in the company as a Director or as General Manager. Note: Licensing of Motor Vehicles Law, 5776-2016, (Articles 42(a)(1), 68, 89 and 92) currently pending final reading in Israel’s Parliament (Knesset); Government Companies Law 5735-1975 <u>1999</u> (Article 1).			

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
b) Food retailing services (CPC 631*) (excluding alcoholic beverages in CPC 63107 and tobacco products CPC 63108)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
c) Non food retailing services (CPC 632*) (excluding pharmaceutical and medical goods and cosmetics CPC 6321; and specialized retail sales of non-food products n.e.c. CPC 63299)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
5. Educational Services			
<u>C. Higher education services (CPC 923)</u>	<u>1) None</u> <u>2) None</u> <u>3) None for branches of academic institutions</u> <u>4) Unbound except as indicated in the horizontal section.</u>	<u>1) 2) 3) The Council for Higher Education is authorised to recognize Israeli academic institutions and academic degrees obtained from those institutions.</u> <u>Note: The Council for Higher Education Law, 1958</u> <u>Articles 9, 23</u> <u>3) A license granted by the Council for Higher Education to a branch of a foreign academic institution does not permit it to offer doctoral degrees.</u> <u>Note: The Council for Higher Education Law, 1958</u> <u>Article 25d(b)(11)</u>	

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
D. Adult education services n.e.c. (CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal section	1) Completion of vocational programs is not certified			
E. Instruction for car, bus, truck and motorcycle driving (part of Other education services, CPC 929**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required Note: Road Transport Regulations, 5721 -1961 (Articles 213 , 247 and 251).			
E. Preparatory courses for admission tests to colleges and universities and language tuition (part of Other education services, CPC 929**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
6. ENVIRONMENTAL SERVICES					
A. Sewage services (CPC 9401) (Not including industrial activities)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances. Hazardous Substances regulations (Import and Export of Hazardous Substances), 5754-1994			
B. Refuse disposal services (CPC 9402) (Not including industrial activities)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances. Hazardous Substances regulations (Import and Export of Hazardous Substances), 5754-1994			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
C. <u>Sanitation and similar services</u> (CPC 9403) (Not including industrial activities)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances. Hazardous Substances regulations (Import and Export of Hazardous Substances), 5754-1994			
D. <u>Other</u> Cleaning services of exhaust gases (CPC 9404) Noise abatement services (CPC 9405) (Not including industrial activities)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances. Hazardous Substances regulations (Import and Export of Hazardous Substances), 5754-1994			
A. <u>Sewage services</u> (CPC 9401) (For industrial activities)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
B. <u>Refuse disposal services</u> (CPC 9402) (For industrial activities)	1) Unbound 2) Unbound 3) Unbound 1) 2) 3) <u>Certain hazardous materials may only be treated by the Environmental Services Company</u> 4) Unbound except as indicated in the horizontal section.	1) 2) 3) A refuse disposal company for environmental treatment of electrical and electronic equipment and batteries may only employ Israeli residents or citizens. Note: Environmental Treatment of Electrical and Electronic Equipment and Batteries Law, 5772- 2012, <u>(Article 14(a)(7))</u> . Israeli residency or citizenship is required to obtain a permit for collection, treatment and other			

Modes of supply:				
	1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		National Treatment <u>and Other Reservations</u>	Additional Commitments
			activities involving hazardous substances. Hazardous Substances regulations (Import and Export of Hazardous Substances), 5754-1994	
Other environmental protection services n.e.c. (CPC 9409**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		1) 2) 3) Israeli residency or citizenship is required to obtain a license for collection, treatment and other activities relating to asbestos. Note: Prevention of Hazards from Asbestos and Harmful Dust Law, 5771-2011 <u>1) 2) 3) Israeli residency or citizenship is required to obtain a permit for collection, treatment and other activities involving hazardous substances.</u> Hazardous Substances regulations (Import and Export of Hazardous Substances), 5754-1994	
7. FINANCIAL SERVICES				
<p>Israel undertakes commitments on Financial Services in accordance with the provisions of Annex [...] (Financial Services) of this Agreement. While financial services are subject to the general conditions and limitations applicable to all sectors in this schedule, the scheduling framework established in Annex [...] (Financial Services) of this Agreement and Israel's headnotes for financial services, as specified below, are applicable to all market access and national treatment conditions and limitations as they apply to financial services.</p> <ol style="list-style-type: none"> 1. Israel accepted the obligations of Article VIII of the Articles of Agreement of the International Monetary Fund, Sections 2, 3, and 4 on September 21, 1993. Israel maintains an exchange system free of restrictions on the making of payments and transfers for current international transactions, with the exception of measures introduced for security reasons pursuant to Decision No. 144-(52/51) of the IMF, and subject to a reporting requirement to the Bank of Israel directly or through the financial intermediary. 2. For prudential reasons within the context of paragraph 2(a) of the GATS Annex on Financial Services, Israel applies, <i>inter alia</i>, measures requiring juridical form of establishment or residence of natural persons in Israel for the supply of Financial Services. 3. Modes of supply 1 and 2 in financial services schedules: the absence of any limitation on the ability of a resident consumer to purchase the service in the territory of another Member does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the Member. 				

Modes of supply: 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>	Additional Commitments
4. Membership in the Tel Aviv Stock Exchange (TASE) requires incorporation under Israeli law. Foreign TASE membership is possible, when meeting relevant regulatory requirements.			
<u>All Insurance and Insurance Related Services</u>			
I. Direct insurance			
(A) Life insurance including Pension fund	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) 2) Tax benefits are accorded only to specific long-term saving products issued by pension funds, provident funds and insurers established in Israel. Note: Israeli Income Tax Ordinance (New Version) 1961 and its regulations.	
(B) Non-Life insurance services	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section		
(C) M.A.T	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
II. Reinsurance and retrocession	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
III. Insurance intermediation	1) Unbound	1) 3) For insurance and long-term saving	

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
such as brokerage and agency	2) None 3) None 4) Unbound except as indicated in the horizontal section	products; must be provided by an Israeli resident <u>or citizen</u> . <u>Note:</u> <u>Control of Financial Services (Pension Counselling and Pension Marketing) Law, 2005. (Article 6(a)).</u>			
IV. Services auxiliary to insurance					
(a) Consultancy	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) 3) For insurance and long-term saving products; must be provided by an Israeli resident. <u>Note:</u> <u>Control of Financial Services (Pension Counselling and Pension Marketing) Law, 2005. (Article 5(a)).</u>			
(b) Actuarial services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section				
(c) Risk assessment	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section				
(d) Claim settlement services	1) None 2) None 3) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
	4) Unbound, except as indicated in the horizontal section				
<u>Banking and other Financial Services</u> (Excluding Insurance and excluding broker-dealers of financial instruments. Broker-dealer is a person or firm operating as a broker, a dealer or both a broker and a dealer)					
V. Acceptance of deposits and other repayable funds from the public	1) None Unbound 2) None 3) None for banks 4) Unbound except as indicated in the horizontal section				
VI. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) None for banks 2) None 3) None for banks 4) Unbound except as indicated in the horizontal section				
VII. Financial leasing	1) Unbound 2) None 3) None for banks 4) Unbound, except as indicated in the horizontal section				
VIII. All payment and money	1) Unbound				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	2) Unbound 3) None 4) Unbound, except as indicated in the horizontal section				
IX. Guarantees and commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section				
X. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: (A) Money market instruments (including cheques, bills, certificates of deposits, etc.) (B) Foreign exchange (C) Derivative products including, but not limited to, futures and options (D) Exchange rate and interest rate instruments,	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) 2) 3) Trading platform to its own account: <ul style="list-style-type: none"> The regulator requires fulfilment of relevant regulatory conditions, including a legal opinion affirming that a judgment issued by an Israeli court is enforceable in the home country. The regulator may require -Israeli residency for certain positions held in the licensed company. Note: The Securities Law 5728 -1968 (Article 44M(b)(1)) Securities Regulations (Trading Platform to its Own Account) - 2014 (Article 2).			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
including products such as swaps, forward rate agreements (E) Transferable securities (F) Other negotiable instruments and financial assets, including bullion					
XI. 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	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) 2) A legal opinion affirming that a judgment issued by an Israeli court is enforceable in the home country. <u>Note:</u> Securities Regulations (Underwriting), 2007 (Article 2(a)(7)(b)).			
XII. Money broking	1) Unbound 2) None 3) None, except for platforms for crowd funding 4) Unbound, except as indicated in the horizontal section				
XIII. Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) 2) 3) Trading platform to its own account providing custodial services: <ul style="list-style-type: none"> The regulator requires fulfilment of relevant regulatory conditions, including a legal opinion affirming that a judgment issued by an Israeli court is enforceable in the home country. The regulator may require Israeli residency for certain positions held in the 			

Modes of supply:					
		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
		<p>licensed company.</p> <p>Note: The Securities Law 5728-1968 (Article 44M(b)(1)) Securities Regulations (Trading Platform to its Own Account) - 2014 (Article 2).</p> <p>1)2) Tax benefits are accorded only to specific long term saving products issued by pension funds, provident funds and insurers established in Israel.</p> <p>3) A large portfolio management company and a fund manager must have on its board of directors at least two outside directors who are residents of Israel.</p> <p>Note: Joint Investment Trust Law, 1994, Article 16; Regulation of Investment Advice, Investment Marketing and Investment Portfolio Management Law, 1995, Article 24b; Companies Law, 1999, Article 240(a).</p>			
XIV. Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	<p>1) Unbound</p> <p>2) None</p> <p>3) Settlement and clearing services for the TASE must be supplied through a company which is a member of TASE. Remote members cannot supply settlement and clearing services for the TASE.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) Settlement and clearing services for the TASE must be supplied through a company which is a member of TASE. Remote members cannot supply settlement and clearing services for the TASE.</p> <p><u>Note:</u> <u>The Securities law, 1968</u> <u>TASE Rules & Regulations, By-Laws of the Tel</u></p>			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
		Aviv Stock Exchange Clearing House Ltd, Part One, Chapter 2, (Article 2).			
XV. 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 section				
XVI. Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (V) through (XV), including credit reference and analysis, investment an portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section				
9. TOURISM AND TRAVEL-RELATED SERVICES					
A. <u>Hotel Services</u> (CPC 641)	1) Unbound* None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) Unbound*			
Food serving services	1) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
(CPC 642-643)	2) None 3) None 4) Unbound except as indicated in the horizontal section.				
B. <u>Travel Agencies and Tour Operators</u> (CPC 7471)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) 3) Only licensed tourist guides may be employed by travel agencies and operators to guide their tours in Israel. Israeli residency or citizenship is required for obtaining a tourist guide license. Note: Tourism Services Regulations (Tourist Guides), 1976-1967 (Articles 2(1) and 9e).			
C. <u>Tourist Guides Services</u> (CPC 7472)	1) Unbound* 2) None 3) Israeli residency or citizenship is required for obtaining a tourist guide license. <u>Note:</u> <u>Tourism Services Regulations (Tourist Guides), 1967 (Article 2(1)).</u> 4) Unbound except as indicated in the horizontal section.	1) 3) Israeli residency or citizenship is required for obtaining a tourist guide license. Note: Tourism Services Regulations (Tourist Guides), 1976-1967 (Article 2(1)).			
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)					
A. Entertainment services (including theatre, live music bands and circus services) 9619 B. News agency services 962 C. Libraries, archives,	1) Unbound None 2) Unbound None 3) Unbound None 4) Unbound <u>except as indicated in the horizontal section.</u>	[*]			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
museums and other cultural services 963 D. Sporting and other recreational services 964 E. Other					
11 TRANSPORT SERVICES					
<u>MARITIME TRANSPORT SERVICES</u> <u>International Transport (freight And / or passengers)³ CPC 7211 and 7212 excluding cabotage and maritime offshore services⁴</u>	<u>1)- (a) Liner Shipping and (b) Bulk, tramp, and other international shipping, including passenger transportation; None, other than:</u> <u>Ship registration: I. To register a vessel in Israel, the ownership of that vessel must be at least 50%</u> <u>i. In the hands of an Israeli citizen; or</u> <u>ii. In the hands of an Israeli incorporated company</u> <u>Note: Shipping Law (Vessels), 1960</u> <u>2)- None</u> <u>3)- (a) None, other than: Ship registration: as set out under mode 1.</u> <u>Note: Shipping Law (Vessels), 1960</u>	<u>1) 3)</u> <u>Ship registration: I. To register a vessel in Israel, the ownership of that vessel must be at least 50%</u> <u>i. In the hands of an Israeli citizen; or</u> <u>ii. In the hands of an Israeli incorporated company</u> <u>Note: Shipping Law (Vessels), 1960.</u>			

³ Maritime International Transport is defined as transportation of international freight by seagoing vessel from the port of loading in one Party to the port of discharge in another Party. Maritime International Transport does not include multi-modal transport.

⁴ "Cabotage" means a commercial activity which is performed by a vessel and is one of the following:

(a) transport of goods and passengers of which the starting point and ending point is a port, ship, facility or installation that is in the coastal or internal waters or the maritime area, without calling another international port, except for the re-positioning of owned/leased empty containers which serve the owner of the vessels for transporting goods;

or

(b) any other activity performed in the coastal or internal waters or maritime area; as defined in the Law of Shore Maritime Transport (Permit to Foreign Vessel) 2005

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
	<p>3) (b) Other forms of commercial presence for the supply of international maritime transport services: none</p> <p>4) (a) Ships' crews: Unbound (b) Key shore personnel employed in relation to a commercial presence as defined under mode 3(b) above: Unbound, except as indicated in the horizontal section</p>				
<p>C. <u>Air Transport Services</u></p> <p>Aircraft repair and maintenance services as defined in the [Annex on Air Transport Services] Article 3(a) Maintenance and repair of aircraft and parts thereof</p>	<p>1) None</p> <p>2) None</p> <p>3) The number of service suppliers in each airport can be limited, due to available space constraints.</p> <p>4) Unbound except as indicated in the horizontal section</p>				<p>According to GATS Annex on Air Transport</p>
<p>Selling and Marketing of Air Transport Services</p>	<p>[*]</p>				
<p>Computer reservation system (CRS) services as defined in the [Annex on Air Transport Services] Article 3(c) Computer reservation systems</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>				<p>According to GATS Annex on Air Transport</p>
<p>D. <u>Space transport</u></p>	<p>1) — Unbound</p> <p>2) — Unbound</p> <p>3) — Unbound</p> <p>4) — Unbound</p>	<p>[*]</p>			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
F. Road Transport Services					
a. Passenger transportation (CPC 7122)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 1) 3) Israeli residency or citizenship is required to obtain a license to drive a vehicle. Note: Road Transport Regulations, 5721 -1961 (Article 189).			
b. Freight Transportation Transportation of freight (CPC 71233 and 71239) Transportation of furniture (CPC 71234)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 1) 3) Israeli residency or citizenship is required to obtain a license to drive a motor vehicle for transportation of freight over 12 tons. <u>Note:</u> Road Transport Regulations, 1961 (Article 189(c)(1)). Israeli residency or citizenship is required in order to obtain a license to transport freight over 10 tons or hazardous materials of any weight. <u>Note:</u> Freight Services Regulations, 2001 (Article 2(a)(1)). Note: Road Transport Regulations, 5721-1961			
Freight transportation by man or animal drawn vehicle (CPC 71236)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the	1) Unbound*			

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
	horizontal section				
c. Rental of commercial vehicles with operator (CPC 7124)	1) Unbound * 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 1) 3) Israeli residency or citizenship is required in order to obtain a license to transport freight over 10 tons or hazardous materials of any weight. <u>Note:</u> <u>Freight Services Regulations, 2001 (Article 2(a)(1)).</u>			
d. Maintenance and repair services of motor vehicles (CPC 6112) Repair services n.e.c. of motor vehicles, trailers and semi-trailers on a fee and contract basis (CPC 8867) Commercial road vehicle maintenance and minor repair services (Part of CPC 74490)	1) Unbound * 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 1) 3) In order to obtain a license to operate a motor vehicle service and repair center, a professional manager, who is an -Israeli resident or citizen needs to be available on the premises. Note: Licensing of Motor Vehicles Law, 5776-2016 ; currently pending final reading in Israel's Parliament (Knesset)			
G. Pipeline transport (fuels, natural gas and others) CPC 7131, 7139	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section				
H. <u>Services Auxiliary to All Modes of Transport</u>					
a. Cargo handling services (CPC 741)	1) None 2) None 3) None				

Modes of supply:		1) Cross border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	National Treatment <u>and Other Reservations</u>			Additional Commitments
	4) Unbound except as indicated in the horizontal section				
b. Storage and warehouses services (CPC 742) c. Freight transport agency services (CPC 748)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section				
d. Other supporting and auxiliary transport services: Customs Agents (CPC 749**)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) 2) 3) Israeli residency or citizenship is required to obtain a Customs agent's license. Note: Customs Agent Law, 5724 -1964 (Article 104 (a)(1)).			
SERVICES NOT LISTED IN PART II, ABOVE	1) Unbound 2) Unbound 3) Unbound 4) Unbound <u>-except as indicated in the horizontal section</u>	1) 2) 3) Israel reserves the right to maintain all existing measures inconsistent with Article I-4 (National Treatment), <u>Article X.1 (Local Presence)</u> , <u>Article X.2 (Local Management)</u> and <u>Article X.3 (Local Content)</u> including continuation or prompt renewal of any such measures.			