Reservation No. 23 – Other services not included elsewhere

Sector:	Other services not included elsewhere
Industry classification:	CPC 9703, part of CPC 612, part of CPC 621, part of CPC 625, part of 85990
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) Funeral, cremation services and undertaking services (CPC 9703)

With respect to Investment liberalisation – Market access:

In **FI**: Cremation services and operation/maintenance of cemeteries and graveyards can only be performed by the state, municipalities, parishes, religious communities or non-profit foundations or societies.

In **PT**: Commercial presence is required to provide funeral and undertaking services. EEA nationality is required in order to become a technical manager for entities providing funeral and undertaking services.