Sector or sub-sector	Description of reservations
Legal advisory services in respect of public international law and foreign law (part of CPC 861)	CSS: **AT**, **BE**, **CY**, **DE**, **EE**, **EL**, **ES**, **FR**, **HR**, **IE**, **IT**, **LU**, **NL**, **PL**, **PT**, **SE**, **UK**: None. **BG**, **CZ**, **DK**, **FI**, **HU**, **LT**, **LV**, **MT**, **RO**, **SI**, **SK**: Economic needs test. IP: **AT**, **CY**, **DE**, **EE**, **FR**, **HR**, **IE**, **LU**, **LV**, **NL**, **PL**, **PT**, **SE**, **UK**: None. **BE**, **BG**, **CZ**, **DK**, **EL**, **ES**, **FI**, **HU**, **IT**, **LT**, **MT**, **RO**, **SI**, **SK**: Economic needs tests.
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: **AT**, **BE**, **DE**, **EE**, **ES**, **HR**, **IE**, **IT**, **LU**, **NL**, **PL**, **PT**, **SE**, **SI**, **UK**: None. **BG**, **CY**, **CZ**, **DK**, **EL**, **FI**, **FR**, **HU**, **LT**, **LV**, **MT**, **RO**, **SK**: Economic needs test. IP: **EU**: Unbound.
Taxation advisory services (CPC 863)[1]	CSS: **AT**, **BE**, **DE**, **EE**, **ES**, **FR**, **HR**, **IE**, **IT**, **LU**, **NL**, **PL**, **SE**, **SI**, **UK**: None. **BG**, **CY**, **CZ**, **DK**, **EL**, **FI**, **HU**, **LT**, **LV**, **MT**, **RO**, **SK**: Economic needs test. **PT**: Unbound. IP: **EU**: Unbound.

[1] Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.