52. Sector:	Business Services
Sub-Sector:	Legal Services
Industry Classification:	CPC 861 Legal services (limited to legal advisory services on Swiss fiscal law)
Type of Reservation:	National treatment (Article 47)
Level of Government:	Cantonal (Canton of Ticino)
Measures:	Cantonal Law on the exercise of fiduciary activities (Legge sull'esercizio delle professioni di fiduciario, del 18 giugno 1984 (11.1.4.1)), Articles 1, 5 and 10
Description:	The supply of legal advisory services on Swiss fiscal law in the Canton of Ticino is restricted to "fiduciario commercialista" (professional title) subject to authorisation.

53. Sector:	Business Services
Sub-Sector:	Legal Services
Industry Classification:	CPC 861 Legal services (limited to patent attorneys)
Type of Reservation:	National treatment (Article 47)
Level of Government:	Federal
Measures:	Federal Law on patent attorneys (Bill as of 7 December 2007), Articles 2 and 9. This measure shall apply as at the date of entry into force of the Law. Federal trademark Law (SR 232.11), Article 42 Federal Law on designs (SR 232.12), Article 18 Federal patent Law (SR 232.14), Article 13
Description:	To act as a patent attorney ("Patentanwalt"; "conseil en brevets"; "consulente in brevetti") a permanent postal address in Switzerland is required, as well as one year of professional experience in Switzerland under the supervision of a patent attorney admitted by the Swiss Federal Institute of Intellectual Property (Eidg. Institut für Geistiges Eigentum (IGE); Institut fédéral de la propriété intellectuelle (IPI); Istituto federale della proprietà intellettuale (IPI)).

54. Sector:	Business Services
Sub-Sector:	Accounting and Auditing Services
Industry Classification:	CPC 8621 Accounting and auditing services
Type of Reservation:	Market access (Article 46) National treatment (Article 47)
Level of Government:	Federal
Measures:	Swiss Code of Obligations (SR 220), Articles 730 and 740 Federal Law on the authorisation and control of auditors (SR 221.302), Article 4
Description:	For auditing companies ("Revisionsstelle"; "organe de révision"; "ufficio di revisione"), at least one auditor must be domiciled in Switzerland or have a registered office or principal or branch office in Switzerland (SR 220, Article 730). For liquidation companies ("Liquidatoren"; "liquidateurs"; "liquidatori"), at least one of the liquidators must be domiciled in Switzerland (SR 220, Article 740). Foreign titles that may be required to practice in Switzerland will be recognised, provided the foreign diploma is considered to be equivalent. Moreover, the competence in one national language will be required (SR 221.302, Article 4).