by the Federal Department of Finance. Authorisation is granted on a case-by-case and discretionary basis. Only natural persons having their residence in Switzerland and juridical persons having their domicile in Switzerland are allowed to submit foreign premium bond lots for stamping to the Federal Department of Finance. Only stamped foreign premium bond lots may be bought, sold or accepted (SR 935.51, Articles 24 and 25).

The following activities are prohibited: the selling of premium bond lots on an instalment plan; the selling of expected earnings from premium bonds in any form; the door-to-door selling of premium bond lots; and the taking of orders for premium bond lots (SR 935.51, Article 32).

Advertising services, including through mailing, for commercial betting ("gewerbsmässiges Wetten"; "paris professionnels"; "scommesse professionalmente organizzate") are prohibited (SR 935.51, Article 33).

The sender of lots, coupons, drawing lists, and other lottery related mail by post or by courier must prove that authorisation for the lottery in question has been granted. Otherwise, such mail, including incoming mail from abroad, is not delivered, but returned to the sender. Post and courier services suppliers must ensure that such mail is not delivered to the adressee (SR 935.51, Article 35; SR 935.511, Article 44).

CANTONAL LEVEL:

Authorisation by the competent canton is required for the commercial trading of premium bond lots. Natural persons seeking such authorisation must be resident in the same canton, and enterprises must be domiciled in the same canton and registered in the cantonal Commercial Register (SR 935.51, Article 28).

Authorisation by the competent canton is required for public welfare lotteries ("gemeinnützige Lotterien nach Bundesrecht"; "loteries d'utilité publique selon la législation fédérale"; "lotterie di utilità pubblica secondo la legislazione federale") (SR 935.51, Article 5). Only natural persons having their residence in Switzerland and associations having their domicile in Switzerland may seek such authorisation (SR 935.51, Article 6). Welfare lottery procedures may be regulated in greater detail by the cantons (SR 935.51, Article 15). The latter may restrict or prohibit public welfare lotteries (SR 935.51, Article 16).

Cantons may allow certain commercial betting services with variable quotes, *e.g.* in respect of horse and boat races, football matches and similar events (SR 935.51, Article 34).

Tombolas fall within the competence of the cantons. Cantons may allow, restrict or prohibit tombolas (SR 935.51, Article 2).

Qualification: Switzerland reserves the right for the cantons to maintain, modify or adopt any measures restricting market access and/or national treatment in respect of commercial trading of premium bond lots, public welfare lotteries, commercial betting and tombolas.

92. Sector:	Other Services
Sub-Sector:	Other Services
Industry Classification:	CPC 9703 Funeral, cremation and undertaking services
Type of Reservation:	Market access (Article 46)
	National treatment (Article 47)
Level of Government:	Cantonal
Measures:	Cantonal legislations
Description:	Cantons maintain a monopoly or an exclusive service suppliers scheme or require authorisations for funeral, cremation and undertaking services, including the carriage of corpses.