(c) Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219, 86220)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: The capital interests and voting rights of foreign accountants, bookkeepers, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 per cent. The service supplier must have an office or professional seat in the EEA (CPC 862).

In **FR**: The provision of accounting and bookkeeping services by a foreign service supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. Provision only through SEL (anonyme, à responsabilité limitée ou en commandite par actions), AGC (Association de gestion et comptabilité) or SCP (Société civile professionnelle) (CPC 86213, 86219, 86220).

In **IT**: Residence or business domicile is required for enrolment in the professional register, which is necessary for the provision of accounting and bookkeeping services (CPC 86213, 86219, 86220).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **CY**: Access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

With respect to Cross-border trade in services – Market access:

In **SI**: Establishment in the European Union is required in order to provide accounting and bookkeeping services (CPC 86213, 86219, 86220).

Measures:
AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4; and
Bilanzbuchhaltungsgesetz (BibuG), BGBL. I Nr. 191/2013, §§ 7, 11, 28.

CY: Law 42(I)/2009.

FR: Ordonnance 45-2138 du 19 septembre 1945, articles 3, 7, 7 ter, 7 quinquies, 27 et 42 bis.