HU: Act XCII of 2003 on the Rules of Taxation; and
Decree No 45/2017 (22.12) of the Minister for National Economy on the registration and periodic training of tax advisors, tax experts and chartered tax experts.

IT: Legislative Decree 139/2005; and
Law 248/2006.

(f) Architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673, 8674)

With respect to Investment liberalisation – Market access:

In **FR**: An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis): SA et SARL (sociétés anonymes, à responsabilité limitée), EURL (Entreprise unipersonnelle à responsabilité limitée), SCP (en commandite par actions), SCOP (Société coopérative et participative), SELARL (société d'exercice libéral à responsabilité limitée), SELAFA (société d'exercice libéral à forme anonyme), SELAS (société d'exercice libéral) or SAS (Société par actions simplifiée), or as individual or as a partner in an architectural firm (CPC 8671).

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

In **BG**: For architectural and engineering projects of national or regional significance, foreign investors must act in partnership with or, as subcontractors to, local investors (CPC 8671, 8672, 8673). Foreign specialists must have experience of at least two years in the field of construction. EEA nationality is required for urban planning and landscape architectural services (CPC 8674).

In **CY**: Nationality and residency condition applies for the provision of architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673, 8674).

In **HU**: EEA residency is required for the supply of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary: architectural services, engineering services (only applicable to graduate trainees), integrated Engineering services and landscape architectural services (CPC 8671, 8672, 8673, 8674).

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

In **CZ**: Residency in the EEA is required.