Modes of Supply: **1) Cross-border Supply** **2) Consumption abroad** **3) Commercial presence** **4) Presence of natural persons**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Noise and vibration abatement: consultancy only (CPC 9405**)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Protection of biodiversity and landscape: consultancy only (CPC 9406**)[6]	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Other environmental and ancillary services: consultancy only (CPC 9409**)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

[6] New Zealand's commitments under items 6.D and 6.F combine to cover the entirety of CPC 9406 services with respect to consultancy.

Modes of Supply: **1) Cross-border Supply** **2) Consumption abroad** **3) Commercial presence** **4) Presence of natural persons**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
1. New Zealand undertakes its specific commitments on Financial Services in accordance with GATS "Understanding on Commitments in Financial Services" (hereinafter referred to as "the Understanding" in this Schedule). 2. New Zealand's commitments on financial services are subject to the general limitations contained in the "Horizontal Commitments" section of this Schedule. 3. Market access and national treatment commitments in Modes 1 and 2 are bound to the extent of the obligations in paragraphs B.3 and B.4 of the Understanding. 4. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 4 (Prudential Measures) of Annex 8A (Financial Services). 5. Mode 3 commitments are subject to the provisions of the *Financial Reporting Act 1993* and the *Companies Act 1993*. These require overseas companies to prepare financial statements on an annual basis comprising a balance sheet, a profit and loss statement, and (if required by an applicable financial reporting standard approved by the Accounting Standards Review Board) a statement of cash flows. The Acts also require such financial statements in relation to an overseas company's New Zealand business. The Acts require the following companies to deliver annual audited financial statements to the Registrar of Companies for registration: (a) issuers (i.e. those which have raised investment from the public); (b) overseas companies; (c) subsidiaries of companies or bodies corporate incorporated outside New Zealand; (d) companies in which 25 per cent or more of the shares are held or controlled by (i) a subsidiary of a company of body corporate incorporated outside New Zealand or a subsidiary of that subsidiary; (ii) a company or body corporate outside New Zealand; or (iii) a person not ordinarily resident in New Zealand.		