

EUROPEAN COMMUNITY AND ITS MEMBER STATES (continued)

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
		(2) DK: Compulsory air transport insurance can be underwritten only by firms established in the Community. A: Promotional activity and intermediation on behalf of a subsidiary not established in the Community or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. A: Compulsory air transport liability insurance can be placed only with established insurers. DK: No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities. D: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Community or by a branch established in Germany.		(2) A: Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the Community or by a branch not established in Austria. Exception from the higher tax can be granted.	