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
Taxation advisory services (page 18 in the Schedule dated April 1994) (CPC 86301):	(4) Unbound except for A, B, D, L, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: A, B, NL, UK, S: University degree and professional qualifications and three years' experience in the sector. A: Examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists. D: Unbound except for consulting services related to foreign tax law, where: university degree and professional, qualifications and three years' professional experience in the sector.	(4) Unbound except as indicated in the horizontal section.	