

APPENDIX 8H-2

Most-Favoured-Nation Treatment Sectoral Coverage

1. The reference to “CPC” against specific sectors or sub-sectors is a reference to the *Provisional Central Product Classification* (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
2. India reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers of a country included in the United Nations’ list of least developed countries under any international agreement in force or signed after the date of entry into force of this Agreement.
3. For greater certainty, the “treatment” referred to the Article 8.6 (Most-Favoured-Nation Treatment) does not include dispute settlement procedures provided for in other international agreements.
4. With regard to any bilateral or multilateral international agreement that India may enter into after the date of entry into force of this Agreement, India reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers of a party to such an agreement in all sectors, except in the sectors listed below:
 - (a) Taxation Services (CPC 863);
 - (b) Architectural Services (CPC 8671);
 - (c) Urban Planning and landscape architectural services (CPC 8674);
 - (d) Engineering Services (CPC 8672);
 - (e) Integrated Engineering Services (CPC 8673);
 - (f) Medical and dental services (CPC 9312);
 - (g) R & D services on natural sciences and engineering (CPC 851);
 - (h) Interdisciplinary R & D services (CPC 853);
 - (i) Advertising services (CPC 871);
 - (j) Services incidental to agriculture (CPC 8811);
 - (k) Services incidental to manufacturing (CPC 884+885);

- (l) Services incidental to forestry (CPC 8814);
- (m) Management consulting services – excluding services relating to legal consultancy (CPC 865);
- (n) Services related to management consulting (CPC 866);
- (o) Related scientific and technical consulting services (CPC 8675);
- (p) Building cleaning services (CPC 874);
- (q) Photographic services (CPC 875);
- (r) Packaging services (CPC 876);
- (s) Convention services (CPC 87909);
- (t) Interior design services (CPC 87907);
- (u) Audio-visual services (CPC 9611, 9612, 9613);
- (v) Construction and related engineering services (CPC 512, 514, 516, 517);
- (w) Higher education services (CPC 923);
- (x) Adult education services (CPC 924);
- (y) Environmental services (CPC 9401-9406, 9409);
- (z) Hospital services (CPC 9311);
- (aa) Tourism and travel related services (CPC 641, 642, 643, 7471, 7472);
- (ab) Computer and related services (CPC 841, 842, 843, 844, 845, 849);
- (ac) Veterinary Services (CPC 932);
- (ad) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191); and
- (ae) Accounting and auditing services (CPC 862).