

ANNEX 8I

SCHEDULE OF NON-CONFORMING MEASURES - NEW ZEALAND

LIST A EXISTING MEASURES

Explanatory Notes

1. List A sets out, under Article 8.8 (Schedule of Non-Conforming Measures), the existing measures of New Zealand that do not conform with obligations imposed by:
 - (a) Article 8.4 (National Treatment);
 - (b) Article 8.5 (Market Access); or
 - (c) Article 8.6 (Most-Favoured-Nation Treatment).
2. The reservations of New Zealand are without prejudice to the rights and obligations of the Parties under GATS.
3. Each entry sets out the following elements:
 - (a) “**sector**” refers to the general sector in which the entry is made;
 - (b) “**sub-sector**” refers to the specific sector in which the entry is made;
 - (c) “**industry classification**” refers, where applicable, to the activity covered by the entry according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that entry;
 - (d) “**obligations concerned**” specifies the obligation referred to in paragraph 1 for which an entry is made;
 - (e) “**level of government**” indicates the level of government maintaining the listed measure;
 - (f) “**measures**” identifies the laws, regulations or other measures for which the entry is made. A “measure” cited in the “measures” element:
 - (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement; and

- (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (g) “**description**” sets out the non-conforming aspects of the existing measure for which the entry is made.
- 4. In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in the light of the relevant obligations of the Chapter against which the entry is made. In the event of an inconsistency between the “measures” element and the other elements of an entry, the “measures” element shall prevail.
- 5. For the purposes of this Schedule:
 - (a) “**ISIC Rev. 3.1**” means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002; and
 - (b) “**CPC**” means 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).
- 6. For greater certainty, an entry for a requirement to have a local presence, including residency or nationality requirements, in the territory of New Zealand is made against Article 8.4 (National Treatment).
- 7. An entry made at the level of New Zealand applies to a measure of the central government or a local government.
- 8. This list of entries does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 8.4 (National Treatment) or Article 8.5 (Market Access). Such measures may include the need to obtain a licence, satisfy a universal service obligation, have a recognised qualification in a regulated sector, pass a specific examination, including a language examination, fulfil a membership requirement of a particular profession, such as membership of a professional organisation, have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.
- 9. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.5 (Market Access) for any measure:

- (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;
 - (b) restricting the concentration of ownership to ensure fair competition;
 - (c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) requiring that a certain percentage of the shareholders, owners, partners, or directors of a juridical person be qualified or practice a certain profession such as lawyers or accountants.
10. With respect to computer services, any of the following services shall be considered as computer and related services, regardless of whether they are delivered via a network, including the internet:
- (a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance or management of or for computers or computer systems;
 - (b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;
 - (c) data processing, data storage, data hosting or database services;
 - (d) maintenance and repair services for office machinery and equipment, including computers; and
 - (e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in subparagraphs (a) through (e) of this

paragraph, shall not be regarded as computer and related services in themselves.

11. With respect to New Zealand's obligations imposed by Article 8.5 (Market Access), juridical persons supplying financial services and constituted under the laws of New Zealand are subject to non-discriminatory limitations on juridical form.¹
12. For greater certainty, the measures that New Zealand may take in accordance with Article 8A.3 (Prudential Measures), provided they meet the requirements of that Article, include those governing:
 - (a) licensing, registration or authorisation as a financial institution or cross-border financial service supplier, and corresponding requirements;
 - (b) juridical form, including legal incorporation requirements for systemically important financial institutions and limitations on deposit-taking activities of branches of overseas banks, and corresponding requirements;
 - (c) requirements pertaining to directors and senior management of a financial institution or cross-border financial service supplier;
 - (d) capital, related party exposures, liquidity, disclosure and other risk management requirements;
 - (e) payment, clearance and settlement systems (including securities systems);
 - (f) anti-money laundering and countering financing of terrorism; and
 - (g) distress or failure of a financial institution or cross-border financial service supplier.

¹ For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in New Zealand. This headnote is not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

List A: Entry 1

Sector All Sectors

Obligations concerned National Treatment

Market Access

Measure *Companies Act 1993*

Financial Reporting Act 2013

Description

1. Consistent with New Zealand's financial reporting regime established under the *Companies Act 1993* and *Financial Reporting Act 2013*, the following types of entities are required to prepare financial statements that comply with generally accepted accounting practice, and have those statements audited and registered with the Registrar of Companies (unless exceptions to any of those requirements apply):
 - (a) any body corporate that is incorporated outside New Zealand (an "overseas company") that carries on business in New Zealand within the meaning of the *Companies Act 1993* and which is "large"²;

² An overseas company or subsidiary of an overseas company is "large" in respect of an accounting period if at least one of the following applies:

- (i) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ\$ 20 million; or
- (ii) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ\$ 10 million.

An audit report is required unless the New Zealand business of that overseas company is not "large" and the law in the jurisdiction where the company is incorporated does not require an audit.

- (b) any “large” New Zealand company in which shares that in aggregate carry the right to exercise or control the exercise of 25 % or more of the voting power at a meeting of the company are held by³:
 - (i) a subsidiary of a body corporate incorporated outside New Zealand;
 - (ii) a body corporate incorporated outside New Zealand; or
 - (iii) a person not ordinarily resident in New Zealand;
- (c) any “large” company incorporated in New Zealand which is a subsidiary of an overseas company.

2. If a company is required to prepare financial statements and if it has one or more subsidiaries, it must, instead of preparing financial statements in respect of itself, prepare group financial statements that comply with generally accepted accounting practice in relation to that group. This obligation does not apply if:

- (a) the company (A) is itself a subsidiary of a body corporate (B), where body corporate (B) is:
 - (i) incorporated in New Zealand; or
 - (ii) registered or deemed to be registered under Part 18 of the *Companies Act 1993*; and
- (b) group financial statements in relation to a group comprising B, A, and all other subsidiaries of B that comply with generally accepted accounting practice are completed; and

³A New Zealand company is “large” in respect of an accounting period if at least one of the following paragraphs applies:

- (i) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ\$ 60 million; or
- (ii) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ\$ 30 million.

- (c) a copy of the group financial statements referred to in paragraph (b) and a copy of the auditor's report on those statements are delivered for registration under the *Companies Act 1993* or for lodgement under another Act.

2. If an overseas company is required to prepare:

- (a) financial statements under the *Companies Act 1993* it must also, if its New Zealand business meets the asset and revenue thresholds that apply in respect of "large" overseas companies, prepare, in addition to the financial statements of the large overseas company itself, financial statements for its New Zealand business prepared as if that business were conducted by a company formed and registered in New Zealand; and
- (b) group financial statements under the *Companies Act 1993*, and if the group's New Zealand business meets the asset and revenue thresholds that apply in respect of "large" overseas companies, the group financial statements that are prepared must include, in addition to the financial statements of the group, financial statements for the group's New Zealand business prepared as if the members of the group were companies formed and registered in New Zealand.

a)

List A: Entry 2

Sector Agriculture, including Services Incidental to Agriculture

Obligations concerned Market Access
National Treatment

Measure *Dairy Industry Restructuring Act 2001*

Description The *Dairy Industry Restructuring Act 2001* (DIRA) and regulations provide for the management of a national database for herd testing data.

The DIRA:

- (a) provides for the New Zealand Government to determine arrangements for the database to be managed by another dairy industry entity. In doing so the New Zealand Government may:
 - (i) take into account the nationality and residency of the entity, persons that own or control the entity, and the senior management and Board of Directors of the entity; and
 - (ii) restrict who may hold shares in the entity, including on the basis of nationality;
- (b) requires the transfer of data by those engaged in herd testing of dairy cattle to the Livestock Improvement Corporation (LIC) or successor entity;
- (c) establishes rules regarding access to the database and may deny that access on the basis that the database's intended use could be "harmful to the New Zealand dairy industry", which denial may take into account the nationality or residency of the person seeking access.

List A: Entry 3

Sector Communication Services

Telecommunications

Obligations concerned National Treatment

Measure Constitution of Chorus Limited

Description The Constitution of Chorus Limited requires New Zealand Government approval for the shareholding of any single overseas entity to exceed 49.9 percent.

At least half of the board directors are required to be New Zealand citizens.

List A: Entry 4

Sector Agriculture, including Services Incidental to Agriculture

Obligations concerned Market Access
National Treatment

Measure *Primary Products Marketing Act 1953*

Description Under the *Primary Products Marketing Act 1953*, the New Zealand Government may impose regulations to enable the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers) for “primary products”, being products derived from beekeeping, fruit growing, hop growing, deer farming or game deer, or goats, being the fur bristles or fibres grown by the goat.

Regulations may be issued under the *Primary Products Marketing Act 1953* concerning a broad range of the marketing authority’s functions, powers and activities. In particular, regulations may require that board members or personnel be nationals of or resident in New Zealand.

List A: Entry 5

Sector	Air Transportation
Obligations concerned	National Treatment
Measure	Constitution of Air New Zealand Limited
Description	<p>No one foreign national may hold more than 10% of shares that confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder.⁴ In addition</p> <ul style="list-style-type: none">(a) at least three members of the Board of Directors must be ordinarily resident in New Zealand;(b) more than half of the Board of Directors must be New Zealand citizens;(c) the Chairperson of the Board of Directors must be a New Zealand citizen; and(d) the location of the Head Office of Air New Zealand, and its principal place of business, shall be in New Zealand.

⁴ The Kiwi Share in Air New Zealand is a single NZ\$1 special rights convertible preference share issued to the Crown. The Kiwi Shareholder is His Majesty the King in Right of New Zealand.

List A: Entry 6

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Measure	<i>Overseas Investment Act 2005</i> <i>Fisheries Act 1996</i> <i>Overseas Investment Regulations 2005</i>
Description	<p>Consistent with New Zealand's overseas investment regime as set out in the relevant provisions of the <i>Overseas Investment Act 2005</i>, the <i>Fisheries Act 1996</i> and the <i>Overseas Investment Regulations 2005</i>, the following investment activities require prior approval from the New Zealand Government:</p> <ul style="list-style-type: none">(a) acquisition or control by non-government sources of 25 per cent or more of any class of shares⁵ or voting power⁶ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$200 million;(b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$200 million;(c) acquisition or control by government sources of 25 per cent or more of any class of shares⁷ or voting power⁸ in a New

⁵ For greater certainty, the term 'shares' includes shares and other types of securities.

⁶ For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

⁷ For greater certainty, the term 'shares' includes shares and other types of securities.

⁸ For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$100 million;

- (d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$100 million;
- (e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and
- (f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.

Overseas investors must comply with the criteria set out in the overseas investment regime and any conditions specified by the regulator and the relevant Minister or Ministers.

This entry should be read in conjunction with List B Entry 10.

List A: Entry 7

Sector	Financial Services Insurance and Insurance-related Services
Obligations concerned	National Treatment Market Access
Measure	<i>Commodity Levies Act 1990</i> <i>Commodity Levies Amendment Act 1995</i> <i>Kiwifruit Industry Restructuring Act 1999</i> and regulations
Description	<p>The provision of crop insurance for wheat can be restricted in accordance with the <i>Commodity Levies Amendment Act 1995</i> ("CLA"). Section 4 of the CLA provides for the use of funds derived under a mandatory commodity levy on wheat growers to be used for the purpose of funding a scheme insuring wheat crops against damage or loss.</p> <p>The provision of insurance intermediation services related to the export of kiwifruit can be restricted in accordance with the <i>Kiwifruit Industry Restructuring Act 1999</i> and regulations relating to the export marketing of kiwifruit.</p>

List A: Entry 8

Sector	Financial Services Banking and Other Financial Services (excluding Insurance)
Obligations concerned	National Treatment
Measure	<i>KiwiSaver Act 2006</i> <i>Financial Markets Conduct Act 2013</i>
Description	The fund manager of a registered KiwiSaver scheme and the corporate trustee of a registered KiwiSaver scheme that is a restricted scheme must both have at least one director that is a New Zealand resident for tax purposes.

LIST B FUTURE MEASURES

Explanatory Notes

1. List B sets out, under Article 8.8 (Schedule of Non-Conforming Measures), the entries made by New Zealand with respect to existing, or more restrictive or new measures that do not conform with obligations imposed by:
 - (a) Article 8.4 (National Treatment);
 - (b) Article 8.5 (Market Access); or
 - (c) Article 8.6 (Most-Favoured-Nation Treatment).
2. The reservations of New Zealand are without prejudice to the rights and obligations of the Parties under GATS.
3. Each entry sets out the following elements:
 - (a) “**sector**” refers to the general sector in which the entry is made;
 - (b) “**sub-sector**” refers to the specific sector in which the entry is made;
 - (c) “**industry classification**” refers, where applicable, to the activity covered by the entry according to the CPC, ISIC Rev 3.1, or as otherwise expressly described in that entry;
 - (d) “**obligations concerned**” specifies the obligation referred to in paragraph 1 for which an entry is made;
 - (e) “**description**” sets out the scope of the sector, sub-sector or activities covered by the entry; and
 - (f) “**existing measures**” identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the entry.
4. In the interpretation of an entry, all elements of the entry shall be considered. Where an inconsistency arises in relation to the interpretation of an entry, the “description” element of the entry shall prevail.
5. For the purposes of this Schedule:
 - (a) “**ISIC Rev. 3.1**” means the *International Standard Industrial Classification of All Economic Activities* as set out in Statistical

Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002; and

- (b) “**CPC**” means 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).
6. For greater certainty, an entry for a requirement to have a local presence, including residency or nationality requirements, in the territory of New Zealand is made against Article 8.4 (National Treatment).
 7. An entry made at the level of New Zealand applies to a measure of the central government or a local government.
 8. The list of entries below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 8.4 (National Treatment) or Article 8.5 (Market Access). Such measures may include, the need to obtain a licence, satisfy a universal service obligation, have a recognised qualification in a regulated sector, pass a specific examination, including a language examination, fulfil a membership requirement of a particular profession, such as membership in a professional organisation, have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.
 9. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.5 (Market Access) for any measure:
 - (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;
 - (b) restricting the concentration of ownership to ensure fair competition;
 - (c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

- (e) requiring that a certain percentage of the shareholders, owners, partners, or directors of a juridical person be qualified or practice a certain profession such as lawyers or accountants.
10. With respect to computer services, any of the following services shall be considered as computer and related services, regardless of whether they are delivered via a network, including the Internet:
- (a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance or management of or for computers or computer systems;
 - (b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;
 - (c) data processing, data storage, data hosting or database services;
 - (d) maintenance and repair services for office machinery and equipment, including computers; and
 - (e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in subparagraphs (a) through (e) of this paragraph, shall not be regarded as computer and related services in themselves.

11. With respect to Article 8.5 (Market Access), juridical persons supplying financial services and constituted under the law of New Zealand are subject to non-discriminatory limitations on legal form.⁹

⁹ For example, partnerships and sole proprietorships are generally not acceptable juridical forms for financial institutions in New Zealand. This headnote is not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

List B: Entry 1

Sector	All Sectors
Obligations concerned	National Treatment Most-Favoured-Nation Treatment Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none">(a) the provision of public law enforcement and correctional services; and(b) the following, to the extent that they are social services established for a public purpose:<ul style="list-style-type: none">(i) childcare;(ii) health;(iii) income security and insurance;(iv) public education;(v) public housing;(vi) public training;(vii) public transport;(viii) public utilities;(ix) refuse disposal;(x) sanitation;(xi) sewage;(xii) waste water management;(xiii) waste management;(xiv) social security and insurance; and(xv) social welfare.

List B: Entry 2

Sector	Financial Services
Obligations concerned	National Treatment Most-Favoured-Nation Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the supply of: (a) compulsory social insurance for personal injury caused by accident, work related gradual process disease and infection, and treatment injury; and (b) disaster insurance for residential property for replacement cover up to a defined statutory maximum.
Existing measures	<i>Accident Compensation Act 2001</i> <i>Natural Hazards Insurance Act 2023</i>

List B: Entry 3

Sector	Financial Services
Obligations concerned	National Treatment Market Access
Description	<p>Cross border trade in services</p> <p>New Zealand reserves the right to adopt or maintain any measures with respect to:</p> <p>(a) insurance and insurance-related services, except for:</p> <p>(i) insurance of risk relating to:</p> <p>(A) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom;</p> <p>(B) goods in international transit;</p> <p>(C) credit and suretyship;</p> <p>(D) land vehicles including motor vehicles;</p> <p>(E) fire and natural forces;</p> <p>(F) other damage to property;</p> <p>(G) general liability;</p> <p>(H) miscellaneous financial loss; and</p> <p>(I) difference in conditions and difference in limits, where the difference in conditions or difference in limits cover is provided under a master policy</p>

issued by an insurer to cover risks across multiple jurisdictions;

- (ii) reinsurance and retrocession as referred to in subparagraph (ii) of the definition of “financial service” in Article 8A.1 (Definitions);
 - (iii) services auxiliary to insurance, as referred to in subparagraph (iv) of the definition of “financial service” in Article 8A.1 (Definitions); and
 - (iv) insurance intermediation, such as brokerage and agency, as referred to in subparagraph (iii) of the definition of “financial service” in Article 8A.1 (Definitions), of insurance risks relating to services listed in subparagraph (i) in this paragraph.
- (b) Paragraph (a) does not permit suppliers of the services listed in subparagraphs (a)(i)(C) through (a)(i)(I) to provide a service to a retail client.
- (c) In this entry, for New Zealand, “retail client” means:
- (i) a natural person; or
 - (ii) a retail client as defined in clause 3 of Schedule 5 of the *Financial Markets Conduct Act 2013*.
- (d) New Zealand reserves the right to adopt or maintain any measures with respect to banking and other financial services (excluding insurance), except for:
- (i) provision and transfer of financial information and financial data processing and related software, as referred to in subparagraph (xv) of the definition of financial services in Article 8A.1 (Definitions);
 - (ii) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services, as referred to in

subparagraph (xvi) of the definition of financial services in Article 8A.1 (Definitions);

(iii) portfolio management services by a financial services supplier of India to:

(A) a registered scheme; and

(B) insurance companies.

(e) for the purposes of the commitment made in subparagraph (d)(iii):

(i) a **“registered scheme”** means a registered scheme as defined under the *Financial Markets Conduct Act 2013*;

(ii) **“portfolio management”** means managing portfolios in accordance with mandates given by clients on a discretionary client-by-client basis and where such portfolios include one or more financial instruments; and

(iii) portfolio management services do not include:

(A) custodial services;

(B) trustee services; or

(C) execution services.

List B: Entry 4

Sector	Financial Services Banking and Other Financial Services (excluding Insurance)
Obligations concerned	National Treatment Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to the establishment or operation of exchanges, securities markets, or futures markets.</p> <p>For greater certainty, this reservation does not apply to financial institutions participating in, or seeking to participate in, any such exchange, securities market, or futures market.</p>

List B: Entry 5

Sector	Financial Services Banking and Other Financial Services (excluding Insurance)
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measures with respect to the establishment or operation of any unit trust, market or other facility established for the trade in, or allotment or management of, securities in the co-operative dairy company arising from the amalgamation authorised under the <i>Dairy Industry Restructuring Act 2001</i> (or any successor body).

List B: Entry 6

Sector	Financial Services Insurance and Insurance-related Services
Obligations concerned	National Treatment Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to insurance and insurance-related services for industry marketing boards established for products under the following CPC codes:</p> <ul style="list-style-type: none">(a) 01, except 01110 and 01340 (products of agriculture, horticulture and market gardening, except wheat and kiwifruit);(b) 02 (live animals and animal products);(c) 211, except 21111, 21112, 21115, 21116 and 21119 (meat and meat products, except beef, sheep meat, poultry and offal);(d) 213-216 (prepared and preserved vegetables, fruit juices and vegetable juices, prepared and preserved fruit and nuts, animal and vegetable oils and fats);(e) 22 (dairy);(f) 2399 (other food products); and(g) 261, except for 2613, 2614, 2615, 02961, 02962 and 02963 (natural textile fibres prepared for spinning, excluding wool).
Existing measures	<i>Commodity Levies Act 1990</i>

List B: Entry 7

Sector All Sectors

Obligations concerned Market Access

National Treatment

Description New Zealand reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment and distribution of drinking water.

List B: Entry 8

Sector	All Sectors
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	<p>New Zealand reserves the right to adopt and maintain any measure solely as part of the act of devolving a service that is provided in the exercise of governmental authority at the date of entry into force of the Agreement. Such measures may include:</p> <ul style="list-style-type: none">(a) restricting the number of service suppliers;(b) allowing a juridical person, wholly or majority owned by the Government of New Zealand, to be the sole service supplier or one amongst a limited number of service suppliers;(c) imposing restrictions on the composition of senior management and boards of directors;(d) requiring local presence; and(e) specifying the juridical form of the service supplier.

List B: Entry 9

Sector All Sectors

Obligations concerned Market Access

National Treatment

Most-Favoured-Nation Treatment

Description Where the New Zealand Government wholly owns or has effective control over a juridical person, then New Zealand reserves the right to adopt or maintain any measures regarding the sale of any shares in that juridical person or any assets of that juridical person to any person, including according more favourable treatment to New Zealand nationals.

List B: Entry 10

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of overseas investment that require approval under New Zealand's overseas investment regime.</p> <p>For transparency purposes those categories, as set out in List A are:</p> <ul style="list-style-type: none">(a) acquisition or control by non-government sources of 25 per cent or more of any class of shares¹⁰ or voting power¹¹ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$200 million;(b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$200 million;(c) acquisition or control by government sources of 25 per cent or more of any class of shares¹² or voting power¹³ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$100 million;(d) commencement of business operations or acquisition of an existing business by

¹⁰ For greater certainty, the term "shares" includes shares and other types of securities.

¹¹ For greater certainty, "voting power" includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

¹² For greater certainty, the term "shares" includes shares and other types of securities.

¹³ For greater certainty, "voting power" includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$100 million;

- (e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and
- (f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.

Existing measures

Overseas Investment Act 2005

Fisheries Act 1996

Overseas Investment Regulations 2005

List B: Entry 11

Sector All Sectors

Obligations concerned Most-Favoured-Nation Treatment

Description New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to a Party or a non-Party under any international agreement in force or signed after the date of entry into force of this Agreement involving:

- (a) aviation;
- (b) fisheries; and
- (c) maritime matters.

List B: Entry 12

Sector	All Sectors
Obligations concerned	National Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measure regarding the control, management or use of:</p> <ul style="list-style-type: none">(a) protected areas, being areas established under and subject to the control of legislation, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation, and scenery preservation; or(b) species owned under enactments by the Crown or that are protected by or under an enactment.
Existing measures	<p><i>Conservation Act 1987</i> and the enactments listed in Schedule 1 of the <i>Conservation Act 1987</i></p> <p><i>Resource Management Act 1991</i></p> <p><i>Fast-track Approvals Act 2024</i></p> <p><i>Local Government Act 1974.</i></p>

List B: Entry 13

Sector	All Sectors
Obligations concerned	National Treatment Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any nationality or residency measures in relation to:</p> <ul style="list-style-type: none">(a) animal welfare; and(b) the preservation of plant, animal and human life and health; including in particular:<ul style="list-style-type: none">(i) food safety of domestic and exported foods;(ii) animal feeds;(iii) food standards;(iv) biosecurity;(v) biodiversity; and(vi) certification of the plant or animal health status of goods. <p>New Zealand also reserves the right to adopt or maintain any measures requiring the purchase in its territory of compliance, monitoring and similar services to ensure that regulatory requirements relating to the following matters are met:</p> <ul style="list-style-type: none">(a) animal welfare;(b) food safety of domestic and exported foods;(c) animal feeds;(d) food standards;(e) biosecurity;

- (f) biodiversity;
- (g) certification of the plant or animal health status of goods;
- (h) climate change mitigation; and
- (i) sustainability.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Sanitary and Phytosanitary Measures) or the obligations of the SPS Agreement or the Sanitary Agreement.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 7 (Technical Barriers to Trade), or the obligations of the TBT Agreement.

List B: Entry 14

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to maintain or adopt any measure made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
Existing measures	<i>Resource Management Act 1991</i> <i>Fast-track Approvals Act 2024</i> <i>Marine and Coastal Area (Takutai Moana) Act 2011</i> <i>Continental Shelf Act 1964</i> <i>Crown Minerals Act 1991</i> <i>Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012</i>

List B: Entry 15

Sector	Business Services Fire Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the provision of fire prevention and firefighting services, excluding aerial firefighting services.
Existing measures	<i>Fire and Emergency New Zealand Act 2017</i>

List B: Entry 16

Sector	Business Services Research and Development
Obligations concerned	Market Access National Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none">(a) Research and development services carried out by State funded tertiary institutions or by Public Research Organisations when such research is conducted for a public purpose; or(b) Research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences, i.e. CPC 8510.

List B: Entry 17

Sector	Business Services Technical Testing and Analysis Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measures in respect of: (a) composition and purity testing and analysis services (CPC 86761); (b) technical inspection services (CPC 86764); (c) other technical testing and analysis services (CPC 86769); (d) geological, geophysical, and other scientific prospecting services (CPC 86751); and (e) drug testing services.

List B: Entry 18

Sector	Business Services Fisheries and Aquaculture Services related to Fisheries and Aquaculture
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the United Nations Convention on the Law of the Sea.
Existing measures	<i>Fisheries Act 1996</i> <i>Aquaculture Reform (Repeals and Transitional Provisions) Act 2004</i>

List B: Entry 19

Sector	Business Services Energy Manufacturing Wholesale trade Retail
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

List B: Entry 20

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measures with respect to: (a) the holding of shares in the co-operative dairy company arising from the amalgamation authorised under the <i>Dairy Industry Restructuring Act 2001</i> ("DIRA"), or any successor body; and (b) the disposition of assets of that company or its successor bodies.
Existing measures	<i>Dairy Industry Restructuring Act 2001.</i>

List B: Entry 21

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measures with respect to the export marketing of fresh kiwifruit to all markets other than Australia.
Existing measures	<i>Kiwifruit Industry Restructuring Act 1999</i> and regulations.

List B: Entry 22

Sector Agriculture, including Services Incidental to Agriculture

Obligations concerned Market Access

National Treatment

Description New Zealand reserves the right to adopt or maintain any measure with respect to:

- (a) specifying the terms and conditions for the establishment and operation of any government endorsed allocation scheme for the rights to the distribution of export products falling within the HS categories covered by the WTO Agreement on Agriculture to markets where tariff quotas, country-specific preferences or other measures of similar effect are in force; and
- (b) the allocation of distribution rights to wholesale trade service suppliers pursuant to the establishment or operation of such an allocation scheme.

This entry is not intended to have the effect of prohibiting all investment in the provision of wholesale trade and distribution services relating to goods in the HS chapters covered by the WTO Agreement on Agriculture.

List B: Entry 23

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	<p>New Zealand reserves the right to maintain or adopt any measure, including nationality or residency measures, necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as “export marketing strategies”) for the export marketing of products derived from:</p> <ul style="list-style-type: none">(a) agriculture;(b) beekeeping;(c) horticulture;(d) arboriculture;(e) arable farming; and(f) the farming of animals, <p>where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated.</p> <p>For the avoidance of doubt, mandatory marketing plans, in the context of this reservation exclude measures limiting the number of market participants or limiting the volume of exports.</p> <p>This reservation only relates to the supply of a service via commercial presence.</p>
Existing measures	<i>New Zealand Horticulture Export Authority Act 1987</i>

List B: Entry 24

Sector	Health and Social Services
Obligations concerned	Most-Favoured-Nation Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to all services suppliers and investors for the supply of adoption services.
Existing measures	<i>Adoption Act 1995</i> <i>Adoption (Intercountry) Act 1997</i>

List B: Entry 25

Sector	Recreation, Cultural and Sporting
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure with respect to gambling, betting and prostitution services.
Existing measures	<i>Gambling Act 2003 and Regulations</i> <i>Prostitution Reform Act 2003</i> <i>Racing Industry Act 2020</i> <i>Racing (Harm Prevention and Minimisation) Regulations 2004</i> <i>Racing (New Zealand Greyhound Racing Association Incorporated) Order 2009</i>

List B: Entry 26

Sector	Recreation, Cultural and Sporting Library, Archive, Museum and Other Cultural Services
Obligations concerned	National Treatment Market Access Most-Favoured-Nation Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measures in respect of:</p> <ul style="list-style-type: none">(a) cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific or technological heritage, as well as collections that are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions;(b) public archives;(c) library and museum services; and(d) services for the preservation of historical or sacred sites or historical buildings.

List B: Entry 27

Sector	Transport Maritime Services
Obligations concerned	National Treatment Market Access Most-Favoured-Nation Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none">(a) the carriage by sea of passengers or cargo between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port in New Zealand (maritime cabotage), with the exception of the movement of empty containers;(b) feeder services;(c) the establishment of registered companies for the purpose of operating a fleet under the New Zealand flag; and(d) the registration of vessels in New Zealand.

List B: Entry 28

Sector Distribution Services

Obligations concerned Market Access

Description New Zealand reserves the right to adopt or maintain any measure for public health or social policy purposes with respect to wholesale and retail trade services of tobacco products and alcoholic beverages.

List B: Entry 29

Sector All Sectors

Obligations concerned National Treatment

Description New Zealand reserves the right to adopt or maintain any taxation measure with respect to the sale, purchase or transfer of residential property (including interests that arise via leases, financing and profit-sharing arrangements, and acquisition of interests in juridical persons that own residential property).

For greater certainty, residential property does not include non-residential commercial real estate.

List B: Entry 30

Sector All Sectors

Obligations concerned National Treatment

Description New Zealand reserves the right to adopt or maintain any measure to require companies established in New Zealand to have:

- (a) one member of a Board of Directors to be a New Zealand national; or
- (b) a minority of a Board of Directors to be a New Zealand national, where that requirement would not materially impair the ability of the investor to exercise control over its juridical person, provided that the requirement is for the purpose of securing compliance with laws or regulations that are not inconsistent with this Agreement.

Existing measures *Companies Act 1993*

Limited Partnerships Act 2008

List B: Entry 31

Sector Communication Services
Postal and Courier Services

Obligations concerned Market Access

Description New Zealand reserves the right to adopt or maintain any measure that would impose on postal operators additional conditions for operation in the market or de-registration where operators engage in anti-competitive behaviour.

New Zealand reserves the right to adopt or maintain any measure that would allow it to restrict the issue of postage stamps bearing the words "New Zealand".¹⁴

¹⁴ The issue of stamps bearing the words "New Zealand" to Universal Postal Union designated operators except where the words "New Zealand" form part of the name of the operator issuing the stamps.

List B: Entry 32

Sector	Distribution Services Commission Agents' Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC Codes:</p> <ul style="list-style-type: none">(a) CPC 62113-62115;(b) CPC 62117-62118;(c) CPC 62111 except for 02961-02693 (ovine wool);(d) CPC 62112 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and(e) CPC 62116 except for 2613-2615 (ovine wool). <p>In respect of sectors falling within the following CPC codes:</p> <ul style="list-style-type: none">(a) CPC 62111 only in respect of 02961-02693 (ovine wool);(b) CPC 62112 only in respect of CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and(c) CPC 62116 only in respect of 2613-2615 (ovine wool), <p>New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to:</p> <ul style="list-style-type: none">(a) the allocation of distribution rights related to exports of products to

export markets where tariff quotas, country specific preferences and other measures of similar effect are found which places limitations on the numbers of services suppliers, total value of services transactions or numbers of services operations; and

- (b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports.

List B: Entry 33

Sector	Distribution Services Wholesale Trade Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC codes:</p> <ul style="list-style-type: none">(a) CPC 6223-6226, and 6228;(b) CPC 6221 except for 02961-02963 (ovine wool);(c) CPC 6222 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of ovine and bovine origin); and(d) CPC 62277 except for 2613-2615 (ovine wool). <p>In respect of sectors falling within the following CPC codes:</p> <ul style="list-style-type: none">(a) CPC 6221 only in respect of 02961-02963 (ovine wool);(b) CPC 6222 only in respect of CPC 21111, 21112, 21115,(c) 21116 and 21119 (edible offals of ovine and bovine origin); and(d) CPC 62277 only in respect of 2613-2615 (ovine wool), <p>New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to:</p> <ul style="list-style-type: none">(a) the allocation of distribution rights related to exports of products to export markets where tariff quotas, country

specific preferences and other measures of similar effect are found which places limitations on the numbers of services suppliers, total value of services transactions or numbers of services operations; and

- (b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports.

List B: Entry 34

Sector	Air and Maritime Transport Selling and Marketing of Air and Maritime Transport Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261 (except for marketing and sales relating to CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin), CPC 2613 and 2615 (ovine wool), and CPC 02961 – 02963 (ovine wool)).

List B: Entry 35

Sector	Maritime Transport International Transport
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the establishment of a registered company for the purpose of operating a fleet under the New Zealand flag. This reservation relates to services covered under CPC Code 7211 (passenger transportation, except cabotage) and 7212 (freight transportation, except cabotage).

List B: Entry 36

Sector	Professional Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) auctioneering services;(b) insolvency and receivership services;(c) map-making services;(d) franchising services;(e) patent agent services;(f) trademark agent services;(g) quantity surveying and services;(h) scientific and technical consulting services;(i) printing and publishing services; and(j) research and development on social sciences and humanities.

List B: Entry 37

Sector	Business Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) leasing or rental services concerning containers;(b) licencing of intellectual property, including trademarks;(c) licencing of research and development products;(d) licencing of entertainment, literary or artistic originals;(e) mineral exploration and evaluation;(f) security system services;(g) guard services;(h) investigation services;(i) security consulting services;(j) armoured car services; and(k) other security services.

List B: Entry 38

Sector	Maintenance and Repair Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to maintenance and repair services for:</p> <ul style="list-style-type: none">(a) fabricated metal products, machinery and equipment;(b) other machinery and equipment;(c) electrical household appliances;(d) telecommunication equipment and apparatus;(e) medical, precision and optical instruments;(f) consumer electronics;(g) commercial and industrial machinery;(h) elevators and escalators; and(i) other equipment.

List B: Entry 39

Sector	Health Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) private health and social services; and(b) services provided by midwives, nurses, physiotherapists and para-medical personnel.

List B: Entry 40

Sector	Recreational, Cultural, and Sporting Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to recreational, cultural and sporting services.

List B: Entry 41

Sector	Transport Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) pilotage and berthing services;(b) rental of vessels with crew for maritime transport services;(c) Pushing and towing services (maritime);(d) local water transport services of passengers;(e) rental services of water vessels with operator;(f) cross-border supply of maritime container handling services¹⁵ from the territory of the India into the territory of New Zealand. This reservation does not apply through (i) transshipment (board to board or via the quay) and (ii) the use of on board cargo handling equipment;(g) maintenance and repair of vessels;

¹⁵ “maritime container handling services” means activities exercised by stevedoring companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:

- (a) the loading or discharging of containers to or from a ship;
- (b) the lashing or unlashings of containers; and
- (c) the reception or delivery, and safekeeping, of containers before shipment or after discharge.

- (h) vessel salvage and refloating services;
- (i) internal waterways transport;
- (j) freight transport for internal waterways transport;
- (k) passenger transportation (internal waterways);
- (l) pushing and towing services for internal waterways transport;
- (m) rental of vessels with crew for internal waterways transport;
- (n) supporting services for internal waterway transport;
- (o) control, inspection and surveillance of airport and heliports;
- (p) space transport services of passengers;
- (q) space transport services of freight;
- (r) supporting services for space transport;
- (s) supporting services for rail transport services;
- (t) road transport services for mail;
- (u) maintenance and repair of road transport equipment;
- (v) parking lot services;
- (w) supporting services for road transport services;
- (x) supply of desalinated water to ships berthed at ports or in territorial waters; and

(y) shipbuilding and repairing, and marine engine services.

List B: Entry 42

Sector	Utilities Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) energy services;(b) oil and other hydrocarbon services;(c) services supporting the petroleum industry;(d) services related to oil and gas resources;(e) services incidental to energy distribution; and(f) electricity, gas and water distribution (on own account).

List B: Entry 43

Sector	Other Services
Obligations concerned	Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) handicraft industries;(b) market research and public opinion polling services (CPC 8640);(c) packaging services (CPC 8760);(d) cemeteries and cremation services (CPC 9703);(e) jewellery design;(f) support services to aquaculture;(g) services provided to extraterritorial organisations and bodies (CPC 9900);(h) domestic services (CPC 87204);(i) cosmetic treatment, manicuring and pedicuring services (CPC 97022);(j) hairdressing and barbers services (CPC 97021);(k) beauty and physical well-being services (CPC 97029);(l) grant giving services;(m) weather forecasting and meteorological services;(n) services furnished by political organisations (CPC 95920);

- (o) services furnished by other membership organisations (CPC 9599);
- (p) services furnished by trade unions (CPC 9520);
- (q) services furnished by human rights organisations;
- (r) services furnished by business, employers and professional organisations (CPC 951);
- (s) specialty design services (except interior design services);
- (t) design originals; and
- (u) combined office administration services.

List B: Entry 44

Sector	Other services not included elsewhere
Obligations concerned	National Treatment Market Access Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the provision of new services other than those classified in the CPC.

List B: Entry 45

Sector	All Sectors – Movement of Natural Persons
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the supply of a service through the presence of natural persons, subject to the provisions of Annex 8C (Temporary Movement of Natural Persons), that is not inconsistent with New Zealand's obligations under the GATS.

List B: Entry 46

Sector	All Sectors
Obligations concerned	National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain any measure necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts ¹⁶ of national value.

¹⁶ “Creative arts” include ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft – such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo) – literature, language arts, creative online content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution, and interpretation of the arts; and the study and technical development of these art forms and activities.

List B: Entry 47

Sector All Sectors

Obligations concerned National Treatment

Market Access

Description New Zealand reserves the right to adopt or maintain measures it deems necessary to protect or promote Māori rights, interests, duties and responsibilities in respect of trade enabled by electronic means, including in fulfilment of its obligations under te Tiriti o Waitangi / the Treaty of Waitangi, provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in services and investment.

The Parties agree that the interpretation of te Tiriti o Waitangi / the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement.

List B: Entry 48

Sector	Communication Services Audio-visual and other Services
Obligations concerned	Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co production produced under these co-production arrangements, confers national treatment on works covered by these arrangements.
Existing Measures:	For greater transparency, section 18 of the <i>New Zealand Film Commission Act 1978</i> limits Commission funding to films with a “significant New Zealand content”. This criterion is deemed to be satisfied if made pursuant to a co-production agreement or arrangement with the partner country in question.

List B: Entry 49

Sector	Communication Services Audio-visual and other Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the promotion of film and television production in New Zealand and the promotion of local content on public radio and television, and in films.