

## ANNEX IV

### REFERRED TO IN ARTICLE 3.2 (SCOPE)

#### LIST OF ENVIRONMENTAL AND ENVIRONMENTALLY RELATED SERVICES

##### INTERPRETATIVE NOTES

1. This List only covers the services sectors, subsectors, or parts thereof that comply with the definition of “environmental and environmentally related services” in Article 3.3 (Definitions).
2. For greater certainty, this List only refers to services supplied in compliance with domestic laws and regulations.
3. The horizontal ex-outs \* and \*\* apply to all sectors and subsectors of this List.

##### HORIZONTAL EX-OUTS

*	This List excludes parts of services subsectors which may significantly harm one or more environmental purposes in Annex III (Environmental Purposes – Trade in Environmental Services). Certain parts of service sectors or subsectors marked with * were identified as having a greater risk of significantly harming an environmental purpose in Annex III (Environmental Purposes – Trade in Environmental Services).
**	This List excludes any services supplied in relation to the following activities because they are deemed to significantly harm at least one environmental purpose:  (a) Unsustainable logging;  (b) Mining (including, inter alia, mining for coal, oil and gas); and

	<p>(c) Oil, gas and coal exploration and extraction, as well as any related activities.</p> <p>Certain services sectors or subsectors marked with ** were identified as having a greater risk of being related to these activities.</p>
***	Parts of services sectors or subsectors marked with *** are excluded where their supply or the goods they relate to directly involve the use of non-renewable energy sources or emit CO <sub>2</sub> .

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	<b>1. Business Services</b>				
	<b><u>A. Professional Services</u></b>				
1	(d) Architectural services	86711	Advisory and pre-design architectural services	Services related to preliminary studies addressing climatic and environmental concerns and other issues affecting the nature of the design and construction of a project, as well as maintenance, renovation, restoration, or recycling of buildings and building materials can contribute to more efficient buildings and lead to emissions reduction. Such services are directly related to technical processes, methods, and knowledge to reduce pollution, preserve natural resources, and adapt to climate change risks.	
2		86712	Architectural design services	Services related to schematic design, design development and final design services, for instance on material to be used or structural, mechanical, and electrical systems, can contribute to the prevention and reduction of pollution in construction and beyond. Such services can contribute to designing more operationally efficient buildings, or	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				buildings with lower whole-of-life embodied carbon footprint. Such services are directly related to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
3		86713	Contract administration services	Advice and technical assistance services to ensure conformity with final drawings and specifications of construction projects can support more efficient buildings and thus emissions reduction. Such services are directly related to technical processes, installations, and knowledge to prevent and reduce pollution and preserve natural resources.	
4		86714	Combined architectural design and contract administration services	Combined architectural services, including post construction assessment of deficiencies in construction and advice on correcting measures can support more efficient buildings and thus, emissions reduction. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
5	(e) Engineering services	86721	Advisory and consultative engineering services	Assistance and advice on engineering matters, including preparatory technical feasibility studies and project impact studies such as the environmental impact suitability of projects and materials can contribute to reduce emissions, manage waste, protect sites, adapt to climate change risks and create passive buildings. Such	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				services are directly related to goods, and to technical processes, installations, methods and knowledge to prevent and reduce pollution and preserve natural resources.	
6		86722	Engineering design services for the construction of foundations and building structures	Structural engineering design services, including working drawings, specifications regarding materials to be used or method of installation, as well as services during the construction phase can directly contribute to climate change adaptation, reduction of emissions, waste management, and protection of ecosystems. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources, and to climate change adaptation.	
7		86723	Engineering design services for mechanical and electrical installations for buildings	Mechanical and electrical engineering design services can contribute to energy savings in heating, ventilation, air conditioning, refrigeration and in other mechanical installations. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
8		86724	Engineering design services for the construction of civil	Design of civil engineering works related to services covered by CPC 94, such as water distribution systems, sewage, industrial and solid waste treatment, and certain other civil engineering works such as dams, flood control works and tunnels, directly contribute to environment	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			engineering works	protection or natural resource management. Such services also cover design of installations for climate change adaptation to events such as landslides or flooding, as well as protective infrastructure where the primary purpose is to contribute to environment protection or natural resource management.	
9		86725	Engineering design services for industrial processes and production	Certain engineering design services related to industrial processes and production could result in more energy efficient installations and reduction of emissions, including through production of renewable energy and carbon capture and storage, increasing repairability, re-use, re-manufacture and re-circulation of materials. They can contribute to the production of goods whose use is beneficial for resource management and are directly related to technical processes, installations, or methods beneficial for environmental protection and natural resource management.	*, **
10		86726	Engineering design services not elsewhere classified (n.e.c.)	Other engineering services, such as acoustical and vibration engineering design, traffic control systems design and other specialty engineering design services can contribute to emissions reduction and to increasing reparability and re-use. They can directly serve environmental protection and natural resource management purposes or be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
11		86727	Other engineering services during the construction and installation phase	Advisory and technical assistance services during construction and installation to ensure that construction work is in conformity with the final design, including environmental requirements, can contribute to reducing emissions and increase repairability and re-use of materials to prevent and reduce pollution and preserve natural resources. Such services can also be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, **
12		86729	Other engineering services	Other engineering services include geotechnical engineering; groundwater engineering, including groundwater resources assessment; contamination studies and quality management; corrosion engineering services, including inspection, detection and corrosion control programmes; failure investigation; environmental engineering; chemical engineering; agricultural engineering; and forest engineering services, which can directly serve or be directly related to technical processes, methods and knowledge to prevent and reduce emissions, including through production of renewable energy and carbon capture and storage, pollution and preserve natural resources.	*, **
13	(f) Integrated engineering services	86731	Integrated engineering services for transportation	Developing mass transport infrastructure and certain infrastructure related to multimodal transport of goods can help to reduce emissions of transportation. The OECD (International Transport Forum) has identified that	***  Limited to services related to mass transportation and

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			infrastructure turnkey projects	improved design, operations and planning of transport systems contribute to decarbonization. Therefore, such services can be directly related to an installation beneficial to prevent and reduce pollution and preserve natural resources.	multimodal transport of goods to reduce emissions.
14		86732	Integrated engineering and project management services for water supply and sanitation works turnkey projects	Services related to sanitation including integrated engineering design services and project management services for water supply and sanitation works turnkey projects (related to services covered by CPC 9401 – Sewage services and CPC 9403 – Sanitation and similar services) have as primary purpose wastewater management and are directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve water and aquatic resources. Water supply projects are directly related to technical processes, methods, and knowledge to preserve natural resources.	
15		86733	Integrated engineering services for the construction of manufacturing turnkey projects	Integrated engineering services including site selection, pollution and effluent control, emission reduction technology such as carbon capture and storage, and plant design, can be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	**
16		86739	Integrated engineering services for	Integrated engineering services covering projects with an environmental purpose directly serve or are directly related to technical processes, methods, and knowledge to prevent and reduce pollution, and preserve natural	**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			other turnkey projects	resources. Such services include services that are directly related to the operation of environment-related facilities; renewable energy power projects and waste management projects; engineering services for renewable energy power projects (CPC 2.1 83324); engineering services for hazardous and non-hazardous waste management projects (CPC 2.1 83326); and emission reduction technology such as carbon capture and storage.	
17	(g) Urban planning and landscape architectural services	86741	Urban planning services	Such services cover development services of programme regarding land use, site selection, control and use, road systems and servicing of land with a view to creating and maintaining systematic and coordinated urban development. Such services include impact and economic assessments for sustainable urban development, such as bike lanes, public transport, mitigation of flooding or landslide risks, sustainable use of water, waste management, biodiversity, and ecosystems within cities. Such services can directly serve environmental protection and resource management purposes and can also enable goods or be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
18		86742	Landscape architectural services	Even with a primarily aesthetic goal, certain landscaping architecture services including renaturing, ground de-sealing, biotope restoration, and restoring or preserving local vegetation can directly serve to protect biodiversity and landscape or preserve natural resources as well as	Limited to services related to maintaining, restoring, or regenerating ecosystems, natural landscapes, and biodiversity.



No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				contribute to ecosystem-based adaptation to climate change.	
	<b><u>B. Computer and Related Services</u></b>				
19	(a) Consultancy services related to the installation of computer hardware	841	Consultancy services related to the installation of computer hardware	Certain consultancy services are directly related to environmental goods and to the installation of equipment that may have as a primary purpose environmental protection or resource management, including consultancy services for installation of energy and resource efficient, repairable, and long-lasting equipment. Furthermore, the installation of computer networks is key to undertake monitoring, data collection and data analysis to comply with environmental protection and resource management purposes. Computer networks enable the implementation of the Internet of Things (IoT) infrastructures, which are essential for environmental monitoring and energy efficiency. Therefore, such services may be directly related to environmental goods or to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*,**  Limited to services related to hardware that does not imply an excessive consumption of energy.
20	(b) Software implementation services	842	Software implementation services	Certain software implementation services are key to address environmentally related concerns in different industries such as improving energy efficiency,	*,**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				minimizing CO2 emissions in supply chain management, predicting environmental impacts or performance, modelling environmental variables or upgrading existing software to improve environmentally related outcomes. Thus, software implementation services may directly serve an environmental purpose or be directly related to methods knowledge and technical processes to reduce pollution and preserve resources or to R&D for environmental protection and natural resource management.	Limited to software related to an environmental purpose.
21	(c) Data processing services	843	Data processing services	Certain data processing services contribute to reveal patterns that enable solutions to environmental concerns. An example is satellite image analysis using machine learning algorithms to detect deforestation or identify patterns in climate change. Also, data processing services can enable advanced analysis of environmental issues, such as air quality. Thus, data processing may directly serve an environmental purpose such as R&D for environmental protection and resource management or be directly related to methods, knowledge, and technical processes to reduce pollution and preserve natural resources.	*,**  Limited to services that do not imply an excessive consumption of energy.
22	(d) Database services	844	Database services	Environmental monitoring and data collection increasingly require robust database services to deal with the complexity of data storage and analysis required by companies to address environmental concerns and provide solutions for improved environmental protection	*,**  Limited to databases for environmental data collection.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				and resource management. For example, database services can support the implementation of Environmental Management Systems (EMS), which are key tools for companies seeking to minimize their environmental impact. A company can use a database to track its energy and resource use, waste generation, and greenhouse gas emissions, to then identify opportunities for improvement. Certain database services may directly serve an environmental purpose such as R&D for environmental purposes and resource management or be directly related to methods knowledge, and technical processes to reduce pollution and preserve natural resources.	
23	(e) Other	845	Maintenance and repair services of office machinery and equipment including computers	Certain maintenance and repair services for office machinery and equipment, including reconditioning electronic goods are key for the circular economy, being directly related to resource management and lower use of resources (including metal and energy). Repair of office machinery, including computers, helps to reduce e-waste, which is one of the fastest growing waste flows, and can support environmental goods. Such services directly serve to prevent and reduce pollution and to preserve mineral and energy resources.	
24		84910	Data preparation services	Certain data preparation services, as part of data science, contribute to identifying patterns by analysing large data loads, which is necessary for finding solutions to environmental concerns. Certain data processing services	*,**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				may directly serve an environmental purpose such as R&D for environmental protection and natural resource management or be directly related to methods, knowledge, and technical processes to reduce pollution and preserve natural resources.	
25		84990	Other computer services n.e.c.	Training of computer specialists in software and technologies used to achieve environmental purposes, such as environmental protection and energy efficiency, is key to further advancing such purposes. For example, training services are essential for awareness of, and competency on, sustainability in the ICT sector, while certain training programs can help software developers become more resource-efficient in running programs and applications. Hence, training of computer specialists in certain cases is directly related to methods, knowledge, and technical processes to reduce pollution and preserve natural resources.	Limited to training of computer specialists in software and technologies used to achieve environmental purposes.
	<b><u>C. Research and Development Services</u></b>				
26	(a) R&D services on natural sciences	85101	Research and experimental development services on physical sciences	Certain research and experimental development in physical sciences can be key to understanding and combating climate change, such as through researching mitigation and adaptation strategies or concerning other environmental concerns. Examples are studies on atmospheric pollution, models on emissions and research	**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				on climate. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	
27		85102	Research and experimental development services on chemistry and biology	Certain research and experimental development services on chemistry and biology can be key to addressing environmental concerns, for example to understand and provide solutions to sustainable use and protection of water, transition to the circular economy, prevention and reduction of pollution, as well as to protect and restore biodiversity and ecosystems. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	*, **
28		85103	Research and experimental development services on engineering and technology	Certain research and experimental development services on engineering and technology can be key to addressing environmental concerns, for example research on renewable energy, energy efficiency, resources use, and carbon capture and storage. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	**
29		85104	Research and experimental development services on	Certain research and experimental development services on agricultural sciences can be key to addressing environmental concerns, for example research on services related to organic agriculture, and to sustainable use and reduced risks of pesticides and fertilisers, as well as	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			agricultural science	improvements in their application methods, dosage and effectiveness, pest and disease control and bioinputs such as organic pesticides. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	
30		85109	Research and experimental development services on agricultural other natural sciences	Certain research and experimental development services on other natural sciences can be key to addressing environmental concerns. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	*, **
31	(c) Interdisciplinary R&D services	85300	Interdisciplinary research and experimental development services	Certain research and experimental development services on interdisciplinary sciences, involving environmental sciences can be key to addressing environmental concerns. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	Limited to research and experimental development services on environmental sciences.
	<b>E. Rental/Leasing</b>				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	<b><u>Services Without Operators</u></b>				
32	(c) Relating to other transport equipment	83101*	Leasing or rental services concerning private cars without operator	Leasing or renting of private cars can support the sharing economy and maximisation of resource efficiency, thereby contributing to a lower emissions footprint for users. Services covered directly contribute to environmental protection and natural resource management.	***
33		83102*	Leasing or rental services concerning goods transport vehicles without operator	Leasing or renting of goods transport vehicles can support the sharing economy and maximisation of resource efficiency, thereby contributing to a lower emissions footprint for users.	***
34		83105	Leasing or rental services concerning other land transport equipment without operator	Leasing or renting of land transport equipment can support the sharing economy and maximisation of resource efficiency, thereby contributing to a lower emissions footprint for users.	***
	<b><u>F. Other Business Services</u></b>				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
35	(e) Technical testing and analysis services	86761	Composition and purity testing and analysis services	Services testing air, water, waste, fuels, captured carbon, and soil can be key to ensuring compliance with environmental standards and regulations. Such services also directly serve scientific research, as well as other environmental services such as sewage, refuse disposal and sanitation. Services covered can contribute to technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	
36		86762	Testing and analysis services of physical properties	Testing and analysis services may directly contribute to energy or resource efficiency. Such services also directly serve scientific research and are related to goods or technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	**
37		86763	Testing and analysis services of integrated mechanical and electrical systems	Testing and analysis services may directly contribute to energy or resource efficiency. Such services can assess the energy efficiency of machinery, motors, automobiles, tools, appliances and other equipment incorporating mechanical and electrical components to assess performance and behavioural characteristics. Such services also directly serve scientific research and are related to goods or technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	**
38		86764	Technical inspection services	Certain technical and scientific inspection can be key to ensure compliance with regulations, standards, or labels. Such services can be directly related to goods or technical	**



No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				processes to prevent and reduce pollution and preserve natural resources.	
39		86769	Other technical testing and analysis services	Certain technical testing and analysis services can directly serve or be related to environmental performance or to goods or technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	**
40	(f) Services incidental to agriculture, hunting and forestry	8811	Services incidental to agriculture	Certain consultancy services supporting sustainable farming practices, on-farm climate change mitigation or adaptation practices, natural resource management and conservation, or organic agriculture can help reduce the negative impacts of agriculture and adapt to and mitigate climate change. Such services can directly contribute to technical processes for environmental protection and natural resource management through prevention and reduction of pollution.	Limited to agricultural consultancy services directly contributing to: (i) sustainable farming practices; (ii) on-farm climate change mitigation or adaptation practices; (iii) organic agriculture; or (iv) natural resource management and conservation.
41		8814	Services related to forestry and logging, which include forest management and forest damage assessment	Services related to sustainable forest management, including forest damage assessment, can contribute to the development of carbon sinks, and to adaptation and mitigation to increased risks of landslides and flooding. Such services can directly serve climate change adaptation, air pollution reduction, and preserve natural resources, in particular timber and water, and biodiversity.	Limited to services directly linked to sustainable forest management, including consultancy in these areas.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
42	(g) Services incidental to fishing	882	Services incidental to fishing	Consultancy services on sustainable fishing, such as on monitoring catches and stocks, can directly serve management of aquatic and marine resources. Services related to sustainable aquaculture can contribute to lowering the impact of fishing. Such services can directly serve or be directly related to technical processes and knowledge to prevent and reduce pollution and preserve natural resources, in particular aquatic and marine resources.	Limited to consultancy for sustainable fishing.
43	(i) Services incidental to manufacturing	88493	Recycling on a fee or contract basis	Such services include the services described in CPC 2.1 89410, 89420 (processing services of metal and non-metal waste and scrap recovery for further use as intermediate goods, stripped of harmful waste). Reclaiming such goods can be beneficial for natural resource management, and save mineral, energy, timber, and other resources. Recycling is key to a circular economy. Such services directly serve waste management and reduction of resource use.	
44	(j) Services incidental to energy distribution	887	Services incidental to energy distribution	Services incidental to energy distribution include transmission and distribution services on a fee or contract basis of electricity, steam and hot water to household, industrial, commercial, and other users. Such services are enabling services related to technical processes and knowledge to prevent and reduce pollution and preserve natural resources in the context of decarbonising or adapting energy systems.	Limited to services related to electricity, steam and hot water produced with renewable energy.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
45	(m) Related scientific and technical consulting services	8675	Engineering related scientific and technical consulting services	Certain geological, geophysical, geochemical, and other scientific prospecting, surveying and mapmaking services are directly related to technical processes, methods, and knowledge to prevent and reduce pollution and emissions, including through production of renewable energy and carbon capture and storage, and preserve natural resources.	Limited to geological, geophysical, geochemical, and subsurface surveying services necessary in the development of geothermal energy and the production and storage of captured carbon including mineralisation.
46	(n) Maintenance and repair of equipment	633	Repair services of personal and household goods	Maintenance and repair services for goods is key for the circular economy, being directly related to resource management and lower use of resources (including metal and energy). Such services directly serve to prevent and reduce pollution and to preserve natural resources.	
47		8861	Repair services of fabricated metal products, except machinery and equipment, on a fee or contract basis	Maintenance and repair services for goods is key for the circular economy, being directly related to resource management and lower use of resources (including metal and energy). Such services directly serve to prevent and reduce pollution and to preserve natural resources. Repairing metal goods typically requires less energy than producing new ones, making this beneficial for resource management.	*
48		8862	Repair services of machinery and equipment n.e.c., on a fee or contract basis	Maintenance and repair of machinery is a key service to a circular economy with lower use of resources. Such services directly serve to prevent and reduce pollution and to preserve natural resources.	**, ***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
49		8863	Repair services n.e.c. of office, accounting and computing machinery, on a fee or contract basis	Maintenance and repair of machinery is a key service to a circular economy, being directly related to resource management and lower use of resources. Such services directly serve to prevent and reduce pollution and to preserve natural resources.	*
50		8864	Repair services of electrical machinery and apparatus n.e.c., on a fee or contract basis	Repairing of electrical machinery reduces resource use and is a key service to a circular economy. Such services directly serve to prevent and reduce pollution and to preserve natural resources.	*, **
51	(o) Building cleaning services	87409	Other building cleaning services	Certain cleaning services for reservoirs and tanks, furnaces and chimneys, and of incinerators, boilers, ventilation ducts and exhaust units can contribute to air pollution control and provides environmental remediation. Such services directly serve or are related to technology or methods with the primary purpose of preventing and reducing pollution and preserving natural resources.	Limited to cleaning services for: (i) reservoirs and tanks; (ii) furnaces and chimneys; and (iii) incinerators, boilers, ventilation ducts and exhaust units.
	<b>3. Construction and Related Engineering Services</b>				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
52	<b><u>A. General construction work for buildings</u></b>	5121	For one- and two-dwelling buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
53		5122	For multi-dwelling buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
54		5124	For commercial buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
55		5126	For hotel, restaurant and similar buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and	*

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				knowledge to prevent and reduce pollution and preserve natural resources.	
56		5127	For educational buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
57		5128	For health buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
58		51290	Other buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
59	<b>B. General construction</b>	5131	For highways (except elevated	Railways can contribute to climate change mitigation and certain construction methods can help avoid floods and	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	<b><u>work for civil engineering</u></b>		highways), streets, roads, railways and airfield runways	landslides. Railways are an efficient land transport infrastructure. Certain types of urban infrastructure such as railways, pedestrian walkways and cycleways support clean means of transportation. Such services can be directly related to installations to prevent and reduce pollution and preserve natural resources.	Limited to general construction services for railways, pedestrian walkways and cycleways.
60		5132	For bridges, elevated highways, tunnels and subways	Tunnel and subways for rail transport serve efficient land transport infrastructure, reduction of landscape loss and improved biodiversity. Such services can be directly related to installations to prevent and reduce pollution and preserve natural resources.	*, **  Limited to general construction services for railways, pedestrian walkways, and cycleways.
61		5133	For waterways, harbours, dams and other waterworks	Dams and certain waterworks can directly serve water management, improved adaptation to droughts, or contribute to clean electricity production. They can contribute to services covered by CPC 94 (water supply and sanitation works, such as water distribution systems; and water, sewage, industrial and solid waste treatment). Such services can directly serve to prevent and reduce pollution and preserve natural resources provided that conservation requirements are met.	*  Limited to services related to the construction of dams, including hydroelectricity projects, and irrigation and flood control waterworks.
62		5134	For long distance pipelines, communication and power lines	Pipelines and power lines are efficient modes of transporting water or cleaner energy (such as hydrogen and electricity) which contributes to strengthening the grid. Such services can be directly related to installations to prevent and reduce pollution and preserve natural resources.	*, **  Limited to construction services for power lines that carry cleaner energy and pipelines that carry water, sewage, hydrogen gas, or

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
					captured carbon for storage, including mineralisation.
63		5135	For local pipelines and cables; ancillary works	Certain construction work of water and sewer mains have as a primary purpose water and wastewater management. Such services reduce inefficiencies in transport due to loss and leakage. Pipelines and power lines are efficient modes of transporting water and cleaner energy (such as hydrogen and electricity) which contributes to strengthening the grid. Such services can be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, **  Limited to construction services for power lines that carry cleaner energy and limited to pipelines that carry water, sewage, or hydrogen gas or captured carbon for storage, including mineralisation.
64		5136	For constructions for mining and manufacturing	Includes some construction services related to power plants for the production of renewable energy. Such services are related to goods or technical methods and processes to reduce pollution and preserve resources.	**  Limited to the construction of power plants for renewable energy.
65	<b><u>C. Installation and assembly work</u></b>	5161	Heating, ventilation and air conditioning work	Heating, ventilation and air conditioning techniques are key to producing, and renovating to create energy efficient buildings. Such services are directly related to technical processes, installations, methods and knowledge to prevent and reduce pollution and preserve natural resources, and contribute to climate change adaptation and mitigation.	*, ***



No.	W/120 Subsector	CPC	Title	Justification	Ex-out
66		5162	Water plumbing and drain laying work	Plumbing has as primary purpose water and wastewater management.	
67		51641	Electrical wiring and fitting work	Electrical wiring and fitting work is instrumental for the installation of renewable energy production in buildings and is a pre-requisite for electrification of energy consumption. This includes electrical work related to heat pumps, battery chargers and other renewable energy source. Such services are enablers for goods and are directly related to technical processes, installations, methods and knowledge to prevent and reduce pollution and preserve natural resources.	Limited to the installation of electrical wiring or fittings for renewable energy.
68		51649	Other electrical construction work	Certain electrical work arising from the installation of efficient appliances is directly related to environmental goods and to preventing and reducing pollution and preserve natural resources.	Limited to the installation of electrical wiring or fittings for renewable energy.
69		51650	Insulation works (electrical wiring, water, heat, sound)	Thermal or acoustic insulation directly serves the reduction of energy consumption in dwellings. From the point of view of energy efficiency, industries use insulation to avoid heat loss, achieve fuel savings and reduce emissions. Insulation of wiring is necessary for the electrification of the energy system and insulating pipes is directly related to wastewater management as it prevents pipeline damage. Such services, when directly related to increasing energy efficiency, serve or are directly related to technical processes, installations, methods, and	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				knowledge to prevent and reduce pollution and preserve resources.	
70	<b><u>D. Building completion and finishing work</u></b>	5171	Glazing work and window glass installation work	Installing insulation for windows for the purposes of increasing energy efficiency is directly related to environmental goods and aims to prevent and reduce pollution and preserve natural resources.	
71	<b><u>E. Other</u></b>	5113	Site formation and clearance work	Certain work aimed at preparing sites for construction, including blasting, test drilling and rock removal work are related to geothermal energy, and carbon capture and mineralisation production. Such services can be directly related to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, **  Limited to services directly related to production of geothermal energy production and carbon capture and storage, including mineralisation.
72		5153	Roofing and water proofing	Roofing and water proofing skills are key to renovation and improvements to insulation of buildings, which contributes to climate change mitigation and adaptation. Such services can be directly related to technical processes, methods and knowledge to prevent and reduce pollution and preserve natural resources.	
	<b>4. Distribution Services</b>				
73	<b><u>A. Commission agents' services</u></b>	62114	Sales on a fee or contract basis of machinery,	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, ***  Limited to services related to the distribution of goods, including

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles		adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).
74		62115	Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, **  Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
75		62118	Sales on a fee or contract basis of goods n.e.c	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	* , ***  Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services ). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).
76	<b><u>B. Wholesale trade services</u></b>	62242	Wholesale trade services of household appliances	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*  Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
77		62266	Wholesale trade services of sports goods (including bicycles)	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	<p>Including only sports goods that encourage sustainable mobility.</p> <p>*</p> <p>Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).</p>
78		62278	Wholesale trade services of waste and scrap and materials for recycling	<p>Recycling of waste, scrap and other materials can reduce energy consumption and greenhouse gas emissions and also reduce pressure on waste disposal facilities. Recycling is key to a circular economy as it encourages re-use over production of new items. Such services directly serve preventing and reducing pollution and preserving natural resources.</p>	*

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
79		62282	Wholesale trade services of transport equipment and other motor vehicles, motorcycles and bicycles	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, ***  Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).
80	<b><u>C. Retailing services</u></b>	63232	Retail sales of household appliances	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*  Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purpose – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	<b>5. Educational Services</b>				
81	<b>B. <u>Secondary education services</u></b>  <b>C. <u>Higher education services</u></b>	922-923	Secondary and higher education	Certain education services are key to improving knowledge about environmental topics and means to address environmental concerns, for example programmes that address pollution prevention and control and management of natural resources. Such services are directly related to methods and knowledge to prevent and reduce pollution and preserve natural resources.	Limited to services directly related to environmental studies.
82	<b>D. <u>Adult education</u></b>	924	Adult education services n.e.c.	Certain education services are key to improving knowledge about environmental topics and means to address environmental concerns, for example programmes that address pollution prevention and control and management of natural resources. Such services are directly related to methods and knowledge to prevent and reduce pollution and preserve natural resources.	Limited to services directly related to environmental studies.
	<b>6. Environmental Services</b>				
83	<b>A. <u>Sewage services</u></b>	9401	Sewage services	The primary purpose of such services is wastewater management.	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
84	<b><u>B. Refuse disposal services</u></b>	9402	Refuse disposal services	The primary purpose of such services is waste management.	
85	<b><u>C. Sanitation and similar services</u></b>	9403	Sanitation and similar services	The primary purpose of sanitation services may be waste management.	
86	<b><u>D. Other</u></b>	9404	Cleaning services of exhaust gases	Cleaning services of exhaust gases have as a primary purpose protection of ambient air.	
87		9405	Noise abatement services	The primary purpose of such services is prevention, reduction, and abatement of noise pollution.	
88		9406	Nature and landscape protection services	The primary purpose of such services is protection of biodiversity, ecosystems, and landscape, as well as preserving and maintaining resources.	
89		9409	Other environmental protection services n.e.c.	The primary purpose of such services is prevention, reduction, control and elimination of pollution and other forms of environmental degradation.	
	<b>7. Financial Services</b>				



No.	W/120 Subsector	CPC	Title	Justification	Ex-out
90	<b><u>A. Insurance and insurance-related services</u></b>		(i) Direct insurance (including co-insurance): non-life	Certain insurance services reduce the risk of investing in goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. Insurance services may contribute to climate adaptation through data sharing and rewarding preventative actions taken by policy holders. They may foster the deployment of such technologies. Such services directly serve climate change adaptation, or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	*, **, ***  Limited to services related to an environmental purpose.
91			(ii) Reinsurance and retrocession	Certain insurance services reduce the risk of investing in goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. Re-insurance services may contribute to climate adaptation through data sharing and rewarding preventative actions taken by policy holders. They may foster the deployment of such technologies. Such services directly serve climate change adaptation, or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	*, **  Limited to services related to an environmental purpose
92			(iv) Services auxiliary to insurance, such	Certain insurance services reduce the risk of investing in goods, installations or equipment that contribute to reducing pollution and natural resource management,	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			as consultancy, actuarial, risk assessment and claim settlement services	such as renewable energy production or energy efficiency. Insurance services may contribute to climate adaptation through data sharing and rewarding preventative actions taken by policy holders. They may foster the deployment of such technologies. Such services directly serve climate change adaptation, or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	Limited to services related to an environmental purpose
93	<b><u>B. Banking and other financial services (excluding insurance)</u></b>		(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	Certain financial services are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	** , ***  Limited to instruments to finance green infrastructure or equipment, or industrial R&D according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
94			(vii) Financial leasing	Certain financial services are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission	** , ***  Limited to instruments to finance green infrastructure or equipment, or industrial R&D according to specific criteria as in domestic or foreign

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				reduction or elimination of pollution or resource management.	regulations or voluntary industry standards.
95			(ix) Guarantees and commitments	Certain financial services are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	** , ***  Limited to instruments to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
96			(xi) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues	Certain financial services, such as third party verification of issuances of green and sustainability linked bonds, are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	** , ***  Limited to instruments to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
97			(xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	Certain financial instruments are designed to help investors to channel capital towards projects that contribute to pollution reduction and natural resource management. Certain services specialise in transmitting information on and in fostering the deployment of such projects and technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	** , ***  Limited to instruments to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
98			(xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	Certain financial instruments are designed to help investors to channel capital towards projects that contribute to reducing pollution and natural resource management. Certain services specialise in transmitting information on, and in fostering the deployment of, such projects and technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	** , *** Limited to provision of information according to specific criteria as in domestic or foreign regulations or voluntary industry standards
99			(xvi) Advisory, intermediation	Certain financial instruments are designed to help investors to channel capital towards projects that	** , ***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			and other auxiliary financial services on all the activities under (v) through (xv) , including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	contribute to reducing pollution and natural resource management. Certain services specialise in transmitting information on, and in fostering the deployment of, such projects and technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	Limited to provision of information to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
	<b>11. Transport Services</b>				
100	<b><u>A. Maritime transport services</u></b>  (a) Passenger transportation	7211	Passenger transportation	Transport by seagoing vessels may result in less greenhouse gas emissions <i>per capita</i> than other means of transport. This is reinforced by the uptake by passenger transportation of renewable energy and zero or near zero greenhouse emission technologies. Such services are directly related to prevention and reduction of pollution	Excludes leisure cruises.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				through protecting ambient air and addressing climate change.	Limited to services supplied by vessels powered by renewable or zero emission <sup>1</sup> energy only.
101	(b) Freight transportation	7212	Freight transportation	Transport by seagoing vessels may result in less greenhouse gas emissions per ton of goods transported than other means of transport. This is reinforced by the uptake by international shipping of renewable energy and zero or near zero greenhouse emission technologies. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	**  Limited to services supplied by vessels powered by renewable or zero emission <sup>2</sup> energy only.
102	(e) Pushing and towing services	7214	Pushing and towing services	Pushing and towing services related to offshore wind industry facilitate the development of wind power and contribute to generation of renewable energy and emission reduction.	Limited to services related to offshore wind power.
103	(f) Supporting services for maritime transport	7454	Vessel salvage and refloating	Services related to removing distressed and sunk vessels directly serve to prevent pollution of marine and coastal ecosystems and landscape, thus preserving biodiversity and marine environment.	

<sup>1</sup> Vessels powered by “near-zero” emission energy shall be included by a decision of the Joint Commission, in accordance with Article 6.2 (Functions of the Joint Commission), once the meaning of “near-zero” emission is agreed by the International Maritime Organisation (IMO).

<sup>2</sup> Vessels powered by “near-zero” emission energy shall be included by a decision of the Joint Commission, in accordance with Article 6.2 (Functions of the Joint Commission), once the meaning of “near-zero” emission is agreed by the International Maritime Organisation (IMO).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
104	<b><u>B. Internal waterways transport</u></b>  (b) Freight transportation	72221	Transportation of frozen or refrigerated goods	Inland waterways transport may be more efficient than other means of transportation, due to its use of environmentally friendlier infrastructure such as canals, rivers, or lakes. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change and preserve energy resources.	***
105		72222	Transportation of bulk liquids or gases	Inland waterways transport may be more efficient than other means of transportation, due to its use of environmentally friendlier infrastructure such as canals, rivers, or lakes. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change and preserve energy resources.	***, **
106		72229	Transportation of other freight	Inland waterways transport may be more efficient than other means of transportation, due to its use of environmentally friendlier infrastructure such as canals, rivers, or lakes. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change and preserve energy resources.	***, **
107	<b><u>E. Rail transport services</u></b>  (a) Passenger transportation	71111	Interurban passenger transportation	Rail transportation is more sustainable and energy-efficient than other methods of mass transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
108		71112	Urban and suburban passenger transportation	Rail transportation is more sustainable and energy-efficient than other methods of mass transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
109	(b) Freight transportation	7112	Freight transportation	Rail transportation is more sustainable and energy-efficient than other methods of transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
110	(c) Pushing and towing services	7113	Pushing or towing services	Pushing and towing services are auxiliary services necessary to support rail transport operations. Rail transportation is a more sustainable and energy-efficient method of mass transport. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
111	(d) Maintenance and repair of rail transport equipment	8868	Maintenance and repair of rail transport equipment	Maintenance and repair services are key for the circular economy, being directly related to resource management. Relevant auxiliary services to rail transport equipment includes upgrading and retrofitting rolling stock to improve energy efficiency. Such auxiliary services are necessary to support rail transportation, which is a more efficient method of mass transportation and is directly related to reducing air pollution and protecting the climate.	



No.	W/120 Subsector	CPC	Title	Justification	Ex-out
112	<b><u>F. Road transport services</u></b>  (a) Passenger transportation	71211-14	Urban and suburban regular and special transportation  Interurban regular and special transportation	Mass transportation is more sustainable and energy-efficient than other methods of transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
113		71219	Other scheduled passenger transportation	Mass transportation by mechanised land vehicles, such as scheduled cable cars, is a more sustainable, energy-efficient method of transport. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
114	<b><u>G. Pipeline transport</u></b>	7139	Transportation of other goods	Transportation of hydrogen and captured carbon for storage (CSS) or mineralisation by pipelines contributes to reducing emissions.	Limited to services for the transportation of hydrogen and captured carbon for storage and mineralisation.

