SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		presence of intra-corporate transferees at the level of managers, executives and specialists	persons referred to in the market access column.	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
SECTOR SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
b) Auditing services (CPC 862)		1) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.	1) Professional accountants who intend to become a Public Accountant must possess the followings prescribed by Ministry of Finance: a) Passes examination in accountancy from any recognised professional accountancy body listed below: i) CPA Australia ii) ACCA iii) The Institute of Chartered Accountants of Australia iv) The Institute of Chartered Accountants of Canada v) The Institute of Chartered Accountants of England and Wales vi) The Institute of Chartered	