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
			viii) the Institute of Chartered Accountants of Scotland b) Relevant audit practical experience of not less than three (3) years cumulatively within five (5) years period. c) Fulfil 40 units/hours of Continuous Professional Education (CPE) requirement; d) Must be a member of Brunei Darussalam Institute of Certified Public Accountants (BICPA) as National Accountancy Body.	
		3) A Public Accountant who intends to set up a business in Brunei Darussalam must adhere to Part V of the Accountants Order and its subject to approval	3) a) To maintain a localization programme. b) For applicants who are citizens or permanent residents of Brunei:	

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Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		by the Ministry of Finance.	(i) Must be residing in Brunei Darussalam for at least 90 days in a year. (ii) Must have at least one local partner who is a Public Accountant at the same form. c) For foreign applicants who cannot fulfil requirements in b) above may be considered if he/she satisfies other requirements with regards to any other requirements prescribed by the Ministry of Finance.	
		4) Unbound, except as indicated under horizontal measures.	4) Unbound, except as indicated under horizontal measures.	