SCHEDULE OF THE KINGDOM OF CAMBODIA

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Accounting, auditing and bookkeeping (CPC 86211, 86212, 86220)	1) None, except must have commercial presence in Cambodia for auditing services 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	
c) Taxation services (CPC 8630)	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	
d) Architectural services (consulting, planning or design services) (CPC 8671)	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP	

SCHEDULE OF THE KINGDOM OF CAMBODIA

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Commitments	Commitments	
e) Engineering services (CPC 8672) f) Integrated engineering services (CPC 8673) g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	1) None 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	
h) Specialized medical services (CPC 93122) Dental services (CPC 93123**) These services are limited only to orthodontic services, oral surgery, and other specialized dental services	1) Unbound 2) None 3) Provision of services is permitted through a joint venture with Cambodian juridical persons 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Cambodia's Schedule of MNP Commitments	