SCHEDULE OF MALAYSIA

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
	the sale of services or entering into agreements to sell services for that service supplier and who will not engage in direct sales to the general public. 3. Entry and stay of natural persons defined in categories 1 a) and b) and 2 a) and b) shall not exceed a total of five years. For category 2c), the period of stay shall not exceed a total of 90 days.		

SCHEDULE OF MALAYSIA

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
SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services (CPC 8619**) covering advisory and consultancy services relating only to home country laws, international law and offshore corporation laws of Malaysia	1) None 2) None 3) Only through a corporation incorporated in the Federal Territory of Labuan Legal services shall only be supplied to offshore corporations established in the Federal Territory of Labuan. 4) Unbound, except as indicated in 1a) and b) and 2a) and c) in the horizontal section	1) None 2) None 3) None 4) Unbound, except for the categories of natural persons referred to under market access	
b) Accounting, auditing and bookkeeping services (CPC 862)	1) None 2) None 3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting	1) None 2) None 3) None	4) The qualifying examination to determine the competence and ability to supply the service for the purposes of registration with the MIA will be conducted in the English