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
	firms and aggregate foreign interests shall not exceed 49 per cent 4) Unbound	 4) Unbound	language.
c) Taxation services (CPC 863 / 8630)	1) None 2) None 3) Only through a locally registered partnership or private limited company with Malaysian authorised tax agents/firms and aggregate foreign interests in the partnership shall not exceed 35 per cent 4) 2 specialists/experts for each institution, subject to registration as a tax agent under S153 of the Income Tax Act and fulfilment of residency requirements. Entry shall be limited to maximum period of	1) Taxation services must be authenticated by an authorised tax agent in Malaysia 2) Taxation services must be authenticated by an authorised tax agent in Malaysia 3) None 4) Unbound, except for categories of natural persons referred to under market access	4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.

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
	two years, subject to domestic regulations		
d) Architectural services (CPC 8671)	1) None 2) None 3) Architectural services may be supplied only by natural person: a) Architectural foreign companies can own equity in Multi-Disciplinary practice to a maximum of 30 per cent through joint ventures with local companies with the approval of Board of Architects Malaysia and other relevant boards. b) Architectural services may be supplied through	1) Architectural services must be authenticated by a licensed professional architect in Malaysia 2) Architectural services must be authenticated by a licensed professional architect in Malaysia 3) a) None b) Architectural services must be authenticated by an	4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.