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
			vii) Accountants of Ireland viii) The Institute of Chartered Accountants of New Zealand ix) 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.	

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
		2) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.	2) Professional accountants who intends to become a Public Account must possess the following 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 Accountants of Ireland vii) The Institute of Chartered Accountants of New Zealand	