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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a) Legal Services (CPC 861) Foreign legal consultancy on law of jurisdiction where service supplier is qualified as a lawyer (including home country law, third country law, and international law)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
b) Accounting, auditing, bookkeeping services (CPC 862) - Accounting, auditing, bookkeeping (CPC 86211, 86212, 86220)	(1) Must have commercial presence in Cambodia for auditing services. (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Taxation services (CPC 8630)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
d) Architectural services (CPC 8671) (consulting, planning or design services)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	