CHINA - SCHEDULE OF SPECIFIC COMMITMENTS

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**
	(d) to enter into contracts to maintain long-term entrustment relations with Chinese law firms for legal affairs; and (e) to provide information on the impact of the Chinese legal environment. Entrustment allows the foreign representative office to directly instruct lawyers in the entrusted Chinese law firm, as agreed between both parties. The representatives of a foreign law firm shall be practitioner lawyers who are members of the bar or law society in a Party and have practiced for no less than two years outside of China. The Chief representative shall be a partner or equivalent (e.g., member of a law firm of a limited liability corporation) of a law firm of a Party and have practiced for no less than three years outside of China.		representative offices in the China (Shanghai) Pilot Free Trade Zone ("FTZ") are permitted to form commercial association with Chinese law firms in Shanghai FTZ. Within the validity of commercial association, the two law firms from both sides respectively have independent legal status, name, and financial operation, and bear civil liabilities independently. Clients of the commercial association are not limited within Shanghai FTZ. Foreign lawyers in this type of commercial association are not permitted to conduct the practice of Chinese law.
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

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(b) Accounting, auditing and bookkeeping services (CPC 862)	(1) None (2) None (3) Partnerships or incorporated accounting firms are limited to Certified Public Accountants (CPAs) licensed by the Chinese authorities. (4) Unbound except as indicted in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicted in horizontal commitments.	- Foreign accounting firms are permitted to affiliate with Chinese firms and enter into contractual agreements with their affiliated firms in other Parties. - Issuance of licences to those foreigners who have passed the Chinese national CPA examination shall be accorded national treatment. - Applicants will be informed of results in writing no later than 30 days after submission of their applications. - Accounting firms providing services in CPC 862 can engage in taxation and management consulting services. They will not be subject to requirements on form of establishment in CPC 865 and 8630.