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
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal Services in respect of the following areas of law: (CPC 861)			
- Domestic 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	
- 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	
- Foreign 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	

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
b) Accounting, auditing and book-keeping services (CPC 862)	(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	
c) Taxation services - Tax preparation, tax planning and consulting services (CPC 86301-86303)	(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)	(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	
e) Engineering services (CPC 8672)	(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	