40.	Sector	:	All sectors
	Subsector	:	-
	Obligations Concerned	:	National Treatment (Article 8.4) Market Access (Article 8.5)
	Description	:	Trade in Services Malaysia reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to Chapter 9 (Temporary Movement of Natural Persons).
	Existing Measures	:	-

41.	Sector	:	All sectors
	Subsector	:	-
	Obligations Concerned	:	Market Access (Article 8.5)
	Description	:	Trade in Services Malaysia reserves the right to adopt or maintain any measure relating to Article 8.5 (Market Access) in the following sectors, subsectors, or activities, subject to the limitations and conditions listed in the table below. Malaysia remains unbound in respect of the supply of a service by a service supplier of a Party through the presence of natural persons of a Party in the territory of Malaysia, except as indicated in Malaysia's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons).
	Existing Measures	:	-

For the purposes of the table below:

(a) "(1)", "(2)", and "(3)" in the "Limitations on Market Access" column refer to the modes for the supply of a service as defined in subparagraphs (r)(i) through (iii) of Article 8.1 (Definitions);

(b) "Unbound" means no market access commitment in the specified sector, subsector, or activity for the given mode of supply; and

(c) "None" means no limitations on market access in the specified sector, subsector, or activity for the given mode of supply.

Sector or Subsector	Limitations on Market Access
BUSINESS SERVICES **Professional Services**	
Accounting and auditing services (CPC 8621)	(1) None (2) None (3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and the aggregate foreign interests shall not exceed 51 per cent.
Bookkeeping services, except tax returns (CPC 8622)	(1) None (2) None (3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and the aggregate foreign interests shall not exceed 51 per cent.