Taxation services (CPC 8630)	(1) None (2) None (3) Only through a locally registered partnership or private limited company with Malaysian authorised tax agents or firms and the aggregate foreign interests shall not exceed 51 per cent.
Architectural services (CPC 8671)	(1) None (2) None (3) (a) Architectural services may be supplied only by natural persons. (b) For multi-disciplinary practices (Architecture, Engineering, or Quantity Surveying), foreign equity up to a maximum of 30 per cent for joint ventures by professionals who are registered in the country of origin. Foreign directorship is not allowed.
Engineering services (CPC 8672)	(1) None (2) None (3) (a) Engineering services may be supplied only by natural persons. (b) For multi-disciplinary practices (Architecture, Engineering, or Quantity Surveying), foreign equity up to a maximum of 30 per cent for joint ventures by professionals who are registered in the country of origin. Foreign directorship is not allowed.
Integrated engineering services (CPC 8673)	(1) None (2) None (3) Only through a representative office, regional office, or locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both for the purposes of services contracts awarded in Malaysia. The aggregate foreign shareholding in the joint venture corporation shall not exceed 30 per cent. Establishment of such joint venture corporation is only for a duration necessary to complete the services contract.
Urban planning services (CPC 86741) Covering development services programmes regarding land use, site selection, control and utilisation, road systems and servicing of land with view to creating and maintaining systematic, coordinated urban planning	(1) None (2) None (3) Unbound
Landscaping services Covering the provision of advisory, planning and designing services for the aesthetic landscaping of golf courses and theme parks (CPC 86742**)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian registered landscape architects or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint venture corporation shall not exceed 30 per cent.
Veterinary services (CPC 932) Services delivered to equine animals in equestrians or turf clubs	(1) Unbound (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate share of foreign interest shall not exceed 51 per cent.
Research and development services	
Research and experimental development services on cultural sciences, sociology and psychology (CPC 85201)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint venture corporation shall not exceed 51 per cent.
Research and experimental development services on economics (CPC 85202)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint venture corporation shall not exceed 51 per cent.