			"Allied professionals" are Singapore-registered land surveyors and engineers.
	Source of Measure	:	*Architects Act*, Cap. 12, 2000 Revised Edition

6.	Sector	:	Business Services
	Subsector	:	Public Accountancy Services (including statutory audit)
	Industry Classification	:	CPC 86211 Financial auditing services CPC 86309 Other Tax-related services
	Obligations Concerned	:	National Treatment (Article 8.4 and Article 10.3) Market Access (Article 8.5) Local Presence (Article 8.11) Senior Management and Board of Directors (Article 10.7)
	Description	:	<u>Trade in Services and Investment:</u> Only public accountants, accounting firms, accounting corporations or accounting limited liability partnerships (LLPs) may provide public accountancy services. Public accountants must be registered with the Accounting and Corporate Regulatory Authority (ACRA) and fulfil the registration requirements under the *Accountants Act*, including requirements pertaining to qualifications, experience as well as membership with the Institute of Singapore Chartered Accountants (ISCA). Accounting firms, accounting corporations and accounting LLPs must be approved by the Public Accountants Oversight Committee, which is a Board Committee of ACRA under the *Accountants Act*. The business of an accounting firm, accounting corporation or an accounting LLP, so far as it relates to the provision or supply of public accountancy services in Singapore, shall be under the control and management of one or more directors (in the case of accounting corporation) or a partner (in the case of accounting firm) who is a public accountant ordinarily resident in Singapore[1].
	Source of Measure	:	*Accountants Act*, Cap. 2, 2005 Revised Edition, Sections 2, 10(1), 17(3)(d),18(3)(c), and 18A(3)(e) *Accountants (Public Accountants) Rules*, Second Schedule, Paragraph 7 *Companies Act*, Cap. 50, 2006 Revised Edition, Section 9

[1] Reference: See Sections 17, 18, and 18A of the *Accountants Act*.