

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sub-sector	Limitations on Market Access	Limitation on National Treatment	Additional Commitments
<p>BUSINESS SERVICES</p> <p>Accounting, Auditing and Bookkeeping Services (CPC 862)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and aggregate foreign interests shall not exceed 40 per cent.</p> <p>(4) 5 specialists/experts for each institution, subject to registration with MIA and fulfillment of residency requirements. Entry shall be limited to maximum period of two years, subject to domestic regulations.</p>	<p>(1) None for accounting & bookkeeping services for members of Malaysian Institute of Accountants (MIA).</p> <p style="padding-left: 40px;">Auditing services must be authenticated by licensed auditor in Malaysia.</p> <p>(2) None for accounting & bookkeeping services for members of MIA.</p> <p style="padding-left: 40px;">Auditing services must be authenticated by a licensed auditor in Malaysia.</p> <p>(3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and aggregate foreign interests shall not exceed 35 per cent.</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	<p>(4) The qualifying examination to determine the competence and ability to supply the service for the purposes of registration with the MIA will be conducted in the English language.</p>

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Taxation Services (CPC 863)	<ul style="list-style-type: none"> (1) None (2) None (3) Only through a locally registered partnership or private limited company with Malaysian authorized tax agents/firms and aggregate foreign interests in the partnership shall not exceed 35 per cent. (4) 2 specialists/experts for each institution, subject to registration as a tax agent under Section 153 of the Income Tax Act and fulfillment of residency requirements. Entry shall be limited to maximum period of two years, subject to domestic regulations. 	<ul style="list-style-type: none"> (1) Taxation services must be authenticated by an authorized tax agent in Malaysia. (2) Taxation services must be authenticated by an authorized tax agent in Malaysia. (3) None. (4) Unbound except for the categories of natural persons referred to under market access. 	<ul style="list-style-type: none"> (4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.

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Architectural Services (CPC 8671)	<p>(1) None</p> <p>(2) None</p> <p>(3)</p> <p>a) Architectural services may be supplied only by natural person;</p> <p>b) For multi-disciplinary practices (Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of 5 per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed.</p> <p>(4) 2 specialists/experts per country; and registration is subject to qualification of registration and domestic regulations. Temporary registration on annual basis and renewal subject to domestic regulations.</p>	<p>(1) Architectural services must be authenticated by a licensed architect in Malaysia.</p> <p>(2) Architectural services must be authenticated by a licensed architect in Malaysia.</p> <p>(3) a) None. b) Unbound</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	<p>(4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.</p>

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Engineering Services (CPC 8672)	<p>(1) None</p> <p>(2) None</p> <p>(3)</p> <p style="padding-left: 20px;">(a). Engineering services may be supplied only by natural person.</p> <p style="padding-left: 20px;">(b). For multi – disciplinary practices (Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of ten per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed.</p> <p>(4) Unbound except as indicated in the horizontal sector and in respect of 2 b), subject to temporary registration for a period of one year per temporary registration</p>	<p>(1) Engineering services must be authenticated by a registered professional Engineer in Malaysia</p> <p>(2) None</p> <p>(3)</p> <p style="padding-left: 20px;">(a.) None</p> <p style="padding-left: 20px;">(b.) Unbound</p> <p>(4) Engineering services must be authenticated by a registered professional engineer in Malaysia.</p>	<p>(4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language. Other requirements as per in ASEAN Engineer Registry.</p>

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Landscape Architectural Services (CPC 86742)	<ul style="list-style-type: none"> (1) None (2) None (3) Only through a locally registered partnership with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholding in the JV corporation shall not exceed 40 per cent. (4) Two specialists/experts per institutions, subject to qualification of registration and domestic regulations. Temporary registration for a maximum period of one year and entry subject to domestic regulations. 	<ul style="list-style-type: none"> (1) Landscape services must be authenticated by registered professional Landscape Architects registered with Institute of Landscape Architect of Malaysia. (2) Landscape services must be authenticated by registered professional Landscape Architects registered with Institute of Landscape Architect of Malaysia. (3) None (4) Unbound except for the categories of natural persons referred to under market access. 	<ul style="list-style-type: none"> (4) Qualifying examination to determine the competency and ability to supply the service for the purposes of registration with the professional bodies will be conducted in the English language.

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Translation and interpretation services (CPC 87905)	(1) None (2) None (3) Supplied by natural person (4) No limitation subject to domestic regulation	(1) None (2) None (3) None (4) No limitation subject to domestic regulation	
Market Research services (CPC 86401)	(1) Unbound (2) Unbound (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both with foreign equity up to 35 % (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	

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Leasing or rental services concerning construction machinery and equipment without operator (CPC 83107)	<ul style="list-style-type: none"> (1) None (2) None (3) Only through a representative office, regional office or Malaysian controlled corporations acting as an agent with foreign equity not exceeding 30 % (4) No limitation subject to domestic regulation 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) No limitation subject to domestic regulation 	

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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 35% (4) Unbound except as indicated in 1a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	

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<p>CONSTRUCTION</p> <p>Pre-erection Work at Construction Site (CPC 511)</p> <p>Construction Work for Buildings (CPC 512)</p> <p>Construction Work for Civil Engineering (CPC 513)</p> <p>Assembly and Erection of Prefabricated Constructions (CPC 514)</p> <p>Special Trade Construction (CPC 515)</p> <p>Installation Work (CPC 516)</p> <p>Building Completion and Finishing Work (CPC 517)</p>	<p>(1) Unbound due to lack of technical feasibility</p> <p>(2) None</p> <p>(3) Through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and aggregated foreign shareholding in the joint venture corporation shall not exceed 49 %</p> <p>(4) Unless otherwise specified temporary presence of natural persons is offered only in respect of supply through the mode of commercial presence, subject to domestic regulations.</p>	<p>(1) Unbound due to lack of technical feasibility</p> <p>(2) None</p> <p>(3) None, except for foreign equity more than 45 per cent</p> <p>(4) Unbound except for the categories of natural persons referred under market access.</p>	

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<p>MARITIME</p> <p>Rental of cargo vessel with crew for international shipping</p> <p>Rental of cargo Vessels without crew (Bareboat Charter) for international shipping</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound. Ships crew is permitted to disembark only for duration of berth subject to applicable domestic regulations</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	

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<p>TELECOMMUNICATION</p> <p>Data and message transmission services (CPC 7523)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or</p> <p style="padding-left: 20px;">Only through acquisitions of shares of an existing licensed VAS operator/corporation.</p> <p style="padding-left: 20px;">Aggregate foreign shareholding shall not exceed 49 per cent for ASEAN nationals.</p> <p style="padding-left: 20px;">The license shall specify the type of services to be provided; and</p> <p style="padding-left: 20px;">Simple resale is not permitted.</p> <p>(4) Two specialists/experts for each institution, for a maximum period of two years, subject to domestic regulations.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	

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Mobile data services (CPC 7523)	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing licensed VAS operator/corporation. Aggregate foreign shareholding shall not exceed 49 per cent for ASEAN nationals.</p> <p>(4) Two specialists/experts for each institution, for a maximum period of two years, subject to domestic regulations.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	

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Telegraph services (CPC 7522)	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or</p> <p style="padding-left: 20px;">Only through acquisitions of shares of an existing licensed telegraph operator/ corporation.</p> <p style="padding-left: 20px;">Aggregate foreign shareholding shall not exceed 49 per cent for ASEAN nationals.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	

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Voice telephone services (CPC 7521)	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or</p> <p style="padding-left: 20px;">Only through acquisitions of shares of an existing licensed telegraph operator/ corporation.</p> <p style="padding-left: 20px;">Aggregate foreign shareholding shall not exceed 49 per cent for ASEAN nationals.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	

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Mobile Telephone Services (CPC 75213)	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing licensed telegraph operator/ corporation. Aggregate foreign shareholding shall not exceed 49 per cent for ASEAN nationals.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	

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Paging Services (CPC 75291)	<p>(1) None</p> <p>(2) None</p> <p>(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing licensed telegraph operator/ corporation. Aggregate foreign shareholding shall not exceed 49 per cent for ASEAN nationals.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except for the categories of natural persons referred to under market access.</p>	

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Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None (3) None (4) Unbound except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound except for the categories of natural persons referred to under market access.	
Consultancy services related to software implementation (covering advisory and implementation services for customized software) (CPC 842)	(1) None (2) None (3) None (4) Unbound except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound except for the categories of natural persons referred to under market access.	
Database services (CPC 8440)	(1) None (2) None (3) None (4) Unbound except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound except for the categories of natural persons referred to under market access.	

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<p>TOURISM</p> <p>Hotel Lodging Services (CPC 64110)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) JV with Malaysian companies with equity not exceeding 35% for 4 and 5 star hotels subject to domestic regulations</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	
<p>Travel Agency and Tour Operator (CPC 7471)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) JV with Malaysian companies with equity not exceeding 35% for inbound only subject to domestic regulations</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	