सत्यमेव जयते
NITI Aayog

INDIA'S SERVICES SECTOR

INSIGHTS ON REGULATORY REGIME IN PROFESSIONAL SERVICES

2026

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Services Division

Contributors

Dr. Sonia Pant	Advisor and Programme Director, NITI Aayog
Mr. Deepak Kumar	Deputy Secretary, NITI Aayog
Mr. Shrey Apoorva	Consultant (Legal) I, NITI Aayog
Ms. Aishwarya Ajayan	Young Professional (Legal), NITI Aayog
Ms. Divya M B	Former Young Professional (Legal), NITI Aayog

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अशोक कुमार लाहिड़ी
उपाध्यक्ष
Ashok Kumar Lahiri
Vice Chairman

Tel : 011-23096677/88/99
E-mail: vch-niti@gov.in

सत्यमेव जयते

भारत सरकार
नीति आयोग, नीति भवन
संसद मार्ग, नई दिल्ली-110 001
Government of India
NATIONAL INSTITUTION FOR TRANSFORMING INDIA
NITI Bhavan, Sansad Marg, New Delhi-110 001

July 29, 2026

FOREWORD

India's services sector has emerged as a key pillar of the economy, contributing more than half of the national Gross Value Added and serving as an important source of employment. Within this broad landscape, professional services occupy a distinctive place. As high-value and knowledge-intensive activities, they support economic activity across all sectors, forming the backbone of the services value chain. In this context, the regulatory framework assumes particular significance, as it can either be an enabler or a constraint on the sector's development.

Professional services such as legal, accounting, architectural, engineering, healthcare, and allied services rely on qualification systems, licensing frameworks, ethical standards, and transparent regulatory practices. The strength and structure of these frameworks have a bearing on the quality of services, consumer confidence, and service exports, including cross-border mobility of professionals and the overall ease of doing business.

This report, *India's Services Sector: Insights on Regulatory Regime in Professional Services*, makes an important contribution in the discourse regarding professional services. It presents a factual analysis of the domestic regulatory landscape impacting professionals across major professional services, vis-à-vis key challenges, opportunities and emerging priorities in the sector. In doing so, it highlights the potential of professional services as an economic growth driver and offers insights that warrant careful consideration in strengthening the professional services ecosystem.

A notable strength of this study lies in its balanced approach, which seeks to maintain an appropriate balance among the perspectives and sensitivities of all concerned stakeholders. The report adopts a middle path, drawing on the insights shared by regulators, professional bodies, industry representatives, practitioners, and other stakeholders to present a sector-first perspective. The insights presented in the report are therefore useful not only for understanding the present framework but also for informing future dialogue.

I commend the Services Division of NITI Aayog and hope that it will serve as a valuable reference for policymakers, regulators, and researchers, and other stakeholders engaged with the services sector. A stronger and more coherent regulatory ecosystem for professional services can play an important role in strengthening India's services economy and in supporting inclusive, knowledge-led growth.

A Lahiri

(Ashok Lahiri)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

निधि छिब्बर, भा.प्र.से.
मुख्य कार्यकारी अधिकारी
भारत सरकार
नीति आयोग
नीति भवन संसद मार्ग, नई दिल्ली -110 001

सत्यमेव जयते

Nidhi Chhibber, IAS
Chief Executive Officer
Government of India
NITI Aayog
NITI Bhawan, Parliament Street, New Delhi-110 001
Tel.: 011-23096574, 23096576
E-mail : ceo-niti@gov.in

MESSAGE

The services sector has become central to India's development journey, not only as a major contributor to output but also as a driver of transformation, innovation, and employment. Within this broad sector, professional services form the backbone of the larger services ecosystem and occupy an important place in the global value chain.

2. In this context, *India's Services Sector: Insights on Regulatory Regime in Professional Services* seeks to provide a structured understanding of the regulatory architecture governing professional services in India. The report maps the legal and institutional framework across key professional segments and identifies challenges that affect the establishment of businesses, professional practice, and quality of services. It also draws attention to the importance of transparent regulatory processes, continuous professional development, and adaptive frameworks that can respond to emerging trends.

3. One of the important features of the report is that it approaches professional services as an enabling factor of India's wider services ecosystem. As India aims to move towards higher value-added and knowledge-intensive services, professional services will have a vital role in supporting competitiveness, innovation, and trust-based market development. This makes the quality of regulation especially significant.

4. The report benefits from stakeholder consultations and sector-specific analysis, and it places before readers a set of practical insights for further consideration. These insights are not prescriptive; rather, they are intended to encourage informed discussion among governments, regulators, professional bodies, industry, and academic experts. Such dialogue is essential for developing mechanisms that are credible, future-ready, and suited to India's development priorities.

5. I congratulate the Services Division for this timely work and hope this report will contribute meaningfully to the ongoing work on strengthening the services sector and improving the policy environment for professional services in India. The study adds to the evidence base required for thoughtful reforms and for building a professional services ecosystem that is robust, transparent, and globally relevant.

Dated: 3rd August, 2026 **[Nidhi Chhibber]**

डॉ. सोनिया पंत
सलाहकार एवं प्रोग्राम डायरेक्टर
Dr. Sonia Pant
Adviser & Programme Director
(Services, Education, SDE & EIU)

सत्यमेव जयते

भारत सरकार
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Government of India
NATIONAL INSTITUTION FOR TRANSFORMING INDIA
NITI Aayog, Parliament Street, New Delhi-110 001
Phone : 011-23096712
E-mail : sonia.pant@nic.in

MESSAGE

India's Services Sector: Insights on Regulatory Regime in Professional Services is part of the Services thematic series, an initiative of the Services Division, NITI Aayog. This report presents a factual assessment of the regulatory regime governing India's professional services, with an objective of unlocking the full potential of its workforce.

The analysis draws extensively on inputs from regulators, industry experts, and practitioners, gathered through a stakeholder consultation at NITI Aayog, key informant interviews (KIIs), and a field visit to the IFSCA at GIFT City. These first-hand insights helped provide a consolidated assessment of India's regulatory landscape for professional services, benchmarked against select global practices.

I express my sincere gratitude to Shri Ashok Kumar Lahiri, Vice Chairman, NITI Aayog for his guidance and foreword to this report. I am grateful to Smt. Nidhi Chhibber, CEO, NITI Aayog, for her continued support throughout this endeavour. I also extend my heartfelt thanks to Dr. Arvind Virmani, former Member, NITI Aayog, for his valuable guidance. This report has greatly benefited from the insights and encouragement of Shri B.V.R. Subrahmanyam, former CEO, NITI Aayog, who has been instrumental in conceptualizing this study. I am deeply grateful for his vision, guidance and unwavering support.

I extend my sincere appreciation to Prof. (Dr.) James J. Nedumpara, Professor and Head, Centre for Trade and Investment Law (CTIL), as well as his team for their active participation and valuable contribution to this report, particularly on the global country-position content included in the Annexure.

Special recognition is due to Mr. Deepak Kumar and the research team comprising Mr. Shrey Apoorva, Ms. Aishwarya Ajayan, and Ms. Divya M.B. for their sustained dedication and hard work. I also acknowledge the assistance of Ms. Aarushi Mittal, the support of the Services team and colleagues at NITI Aayog. I extend our sincere appreciation to all stakeholders, whose valuable insights shaped this report.

We hope this report serves as a valuable resource for policymakers, regulators, professional bodies, researchers, and other stakeholders, while fostering deeper examination and continued dialogue on the regulatory foundations of professional services. As India advances towards *Viksit Bharat @2047*, such efforts will be integral to building a globally competitive, inclusive, and future-ready services sector.

New Delhi
July 2026

Sonia Pant.
(Dr. Sonia Pant)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

Room No. 211, 2nd Floor, NITI Aayog, New Delhi-110001

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List of Abbreviations

Abbreviations	Description
ACCA	Association of Chartered Certified Accountants (UK)
AIBE	All India Bar Examination
AICTE	All India Council for Technical Education
ANM	Auxiliary Nurse Midwives
AYUSH	Ayurveda, Yoga, Unani, Siddha and Sowa-Rigpa
B.Arch	Bachelor of Architecture
B.E	Bachelor of Engineering
B.Plan	Bachelor of Planning
B.Sc	Bachelor of Science
B.Tech	Bachelor of Technology
B.V.Sc. & A.H.	Bachelor of Veterinary Science and Animal Husbandry
BCI	Bar Council of India
BDS	Bachelor of Dental Surgery
BPT	Bachelor of Physiotherapy
CA	Chartered Accountant
CAGR	Compound Annual Growth Rate
CET	Common Entrance Test
CMA	Cost Accountant
CoA	Council of Architecture
COAMSAER	Council of Architecture (Minimum Standards of Architectural Education) Regulations
CPD	Continuing Professional Development
CS	Company Secretary
CSEET	Company Secretary Executive Entrance Test
DCI	Dental Council of India
ECTA	Economic Cooperation and Trade Agreement
EFTA	European Free Trade Agreement
EU	European Union
FEMA	Foreign Exchange Management Act
FIPB	Foreign Investment Promotion Board
FMGE	Foreign Medical Graduate Examination

Abbreviations	Description
FMGL	Foreign Medical Graduate Licentiate
FTA	Free Trade Agreement
GATE	Graduate Aptitude Test in Engineering
GATS	General Agreement on Trade in Services
GCC	Gulf Cooperation Council
GDP	Gross Domestic Product
GIFT City	Gujarat International Finance Tech-City
GNM	General Nursing and Midwifery / General Nurse and Midwife
GST	Goods and Services Tax
GVA	Gross Value Added
ICAEW	Institute of Chartered Accountants in England & Wales
ICAI	Institute of Chartered Accountants of India
ICMAI	Institute of Cost Accountants of India
ICSI	Institute of Company Secretaries of India
ICWA	Institute of Cost and Work Accountants of India
IIA	Indian Institute of Architects
ILO	International Labour Organisation
IPA	Institute of Public Accountants (Australia)
ISACA	Information Systems Audit and Control Association
ISCA	Institute of Singapore Chartered Accountants
ISOLA	Indian Society of Landscape Architects
ITPI	Institute of Town Planners India
IVC	Indian Veterinary Council
IVA	Indian Veterinary Association
JEE	Joint Entrance Examination
LLP	Limited Liability Partnership
LPO	Legal Process Outsourcing
M.Arch	Master of Architecture
MBBS	Bachelor of Medicine and Bachelor of Surgery
MCA	Ministry of Corporate Affairs

Abbreviations	Description
MCI	Medical Council of India
MDPs	Multi-disciplinary Practices
MDS	Master of Dental Surgery
MIA	Malaysian Institute of Accountants
MoU	Memorandum of Understanding
M.Phil	Master of Philosophy
MPT	Master of Physiotherapy
MRA	Mutual Recognition Agreement
M.Sc	Master of Science
NATA	National Aptitude Test in Architecture
NBEMS	National Board of Examination in Medical Sciences
NCAHP	National Commission for Allied and Healthcare Professions
NCH	National Commission for Homeopathy
NCISM	National Commission for Indian System of Medicine
NDC	National Dental Commission
NDCA	National Dental Commission Act
NEET	National Eligibility cum Entrance Test
NExT	National Exit Test
NFRA	National Financial Reporting Authority
NITI Aayog	National Institution for Transforming India
NMC	National Medical Commission
NNMC	National Nursing and Midwifery Commission
NPM	Nurse Practitioner Midwifery
NTA	National Testing Agency
NRI	Non-Resident Indian
OCI	Overseas Citizen of India
OECD	Organisation for Economic Co-operation and Development
PIB	Press Information Bureau
PIO	Person of Indian Origin
QE	Qualifying Examination
RBI	Reserve Bank of India
SAICA	South African Institute of Chartered Accountants

Abbreviations	Description
SQM	Standards on Quality Management
STRI	Services Trade Restrictiveness Index
TCPO	Town and Country Planning Organisation
UAE	United Arab Emirates
UG	Under Graduate
UK	United Kingdom
UNSD	United Nations Statistics Division
USA	United States of America
VCI	Veterinary Council of India
WTO	World Trade Organisation
WHO	World Health Organisation

EXECUTIVE SUMMARY

Through the vicissitudes of the last three decades, the services sector stood as the bulwark of India's economic growth. This observation in India's Economic Survey 2023-24 underscores the critical role played by the services sector in driving India's economic growth. The Economic Survey 2024-25 further reinforces this view by referring to "services" as an "old war horse" that continues to anchor India's GDP growth and overall economic resilience. Notably, in FY24, the services sector contributed 55% to India's GDP. India is also the seventh largest exporter of services globally, accounting for 4.3% of global services exports in 2024. Of this, professional and management consulting services contributed nearly 20% of India's total services exports in 2024-25, thus emerging as a key sub-sector in services.

Professional services are high-value, knowledge-intensive activities that form the backbone of the services value chain. They play a foundational role in enabling the efficient delivery of downstream services and are key drivers of job creation and remittance inflows. As such, professional services serve as critical enablers across the broader services sector and have immense potential to enhance India's share in global services trade. However, this potential is shaped by certain challenges within the existing regulatory framework.

In India, the regulation of professional services is diverse and sector-specific. Disciplines such as medicine, law, accounting, and auditing (regulated sectors) are governed by well-defined legal and institutional frameworks, whereas others, such as engineering, landscape architecture and urban planning, are lightly regulated or lack formal oversight altogether. The regulated sectors impose various entry and operational conditions for professionals, including nationality or residency requirements, educational qualifications and licenses, restrictions on permitted legal forms of establishment, and recognition of foreign qualifications. In the case of foreign-trained professionals, often additional conditions such as bridge courses, qualifying exams, and registration with relevant authorities apply.

This report presents a factual assessment of India's regulatory regime in professional services with the objective of identifying avenues to boost trade in professional services and unlock the full potential of its workforce. While the report does not independently interpret regulations, it draws on extensive stakeholder consultations and in-house research to highlight key challenges and propose insights and a way forward that has a grounded and practical perspective. The in-house analysis employs a combination of qualitative and quantitative research methods, including consultations and key informant interviews with regulators, professional bodies, think tanks, and industry leaders, as well as trade data sourced from WTO and RBI, along with comparative insights from OECD and other international sources.

This report analyses each professional services sub-sector through three key dimensions: (1) laws and regulations that govern professional practice; (2) competencies of professionals, which include educational qualification and licensing requirements; and (3) restrictions on the rendering of professional services, including on legal forms of establishment, advertisement and fee restrictions.

This report is divided into five chapters. Chapter 1 traces the evolution of professional services in India and the emerging trends. Chapter 2 presents a factual overview of India's horizontal and sector-specific regulations in professional services. Chapter 3 details the consultation process. Chapter 4 highlights key regulatory gaps identified during the consultations. Chapter 5 provides sectoral insights, as drawn from the consultation process, and a way forward to strengthen India's professional services ecosystem. It also contains two annexures: Annexure I highlights country positions in select jurisdictions in professional services. Annexure II lists the stakeholders who participated.

As India approaches its demographic peak, professional services offer a high-skilled, high-value avenue for employment, entrepreneurship, and innovation. This report encapsulates a factual and structural analysis of professional services aiming to serve the following purposes: *first*, highlight the existing legal and regulatory framework to support the establishment of business by both domestic and foreign professional service suppliers; *second*, identify regulatory gaps and challenges and thereby enable efforts to enhance the competence and mobility of professionals; and *third*, to support India's multilateral and bilateral trade negotiations. The four-pronged strategy set out in the diagram below, along with the sector-specific insights, could increase the efficiency and output in professional services, which will in turn boost India's services trade and play a pivotal role in realizing the Vision of *Viksit Bharat by 2047*.

Four-pronged Strategy

- Advance the emerging trends in professional services
- Elevate professional services within the services value chain
- Adoption of best practices in professional services
- Continuous Professional Development for Professionals

Sector-specific Insights

Legal Services

- Recognition of Legal Professionals other than Advocates
- Regulatory Harmonisation and Clarity
- Professional Mobility
- Revisit Advertising Norms
- Modernise Legal forms of Practice
- Skilling of Allied Legal Professionals

Accounting, Auditing, and Bookkeeping Services

- Pursue Mutual Recognition Agreements (MRAs)
- Enhance the regulatory oversight and skilling of bookkeeping professionals
- Phased Accreditation Pathways for Foreign Professionals

Architectural Services

- Professional Examination for Licensing of Architects
- Streamlined registration mechanism
- Permit a Wider Range of Legal Structures
- Regulatory framework for landscape architects
- Pursue MRAs

Engineering Services

- Regulatory framework for engineers involved in construction and related activities
- Recognition as Allied Professionals

Health and Allied Health Services

- Facilitate the implementation of the National Exit Test
- Streamline multi-level regulatory governance of allied health services
- Enable interstate license portability
- Fully operationalize the NCAHP Act, 2021 and skilling of allied health professionals
- Streamline licensing pathways
- Pursue MRAs

1 Historical Trends and Perspectives

1 Historical Trends and Perspectives

1.1 Introduction

Over the last three decades, the services sector has played a critical role in driving India's economic growth. The Economic Survey 2024-25 echoes this sentiment by referring to "services" as an "old war horse" that continues to anchor India's GDP growth and overall economic resilience. Particularly, in the last decade, services have been a key growth engine for many middle-income countries, including India (Economic Survey 2024-25).

As of 2024, India ranks seventh in global services exports with a 4.3% share, increased from 2% in 2005. India is preceded by the United States (13% share), the United Kingdom (7.3%), Ireland (5.9%), Germany (5.3%), and China (5%) (UN Trade and Development (UNCTAD)). In 2024-25, professional and management consulting services emerged as a key sub-sector of services, contributing nearly 20% of India's total services exports (RBI Data on India's Invisibles).

Business services, including professional services, form the backbone of the services value chain. They serve as essential inputs across all sectors, including manufacturing, construction, agriculture and the broader services sectors. Professional services, particularly, have been recognised as one of the key drivers reshaping India's services landscape (Economic Survey 2024-25, 243). In 2023, it constituted 19.7% of India's total services exports, achieving a compound annual growth rate (CAGR) of 18% (FY15-FY25). On the import side, professional services accounted for 10% of India's total services imports, growing at a CAGR of 8% (FY15-FY25). Thus, professional services have immense potential to enhance India's share in global services trade (RBI Data).

Professional services are high-value, knowledge-intensive services, such as, legal services, accounting and auditing services, architectural services, engineering services, and health services. These services have a long history of evolution spanning the pre-colonial, colonial and post-colonial eras, shaped by civilizational knowledge, colonial restructuring, and post-independence regulatory state-building.

1.2 Evolution of Professional Services

In ancient India, foundational texts such as the *Dharmaśāstra* and *Arthashastra* among others, codified knowledge systems of skilled professions that resonate with the modern conception of professional services. They prescribed standards of practice, qualifications of professionals and ethical norms for practitioners. For instance, physicians in ancient India practiced one of the oldest systems of medicine, guided by the *Caraka Samhita* and *Sushruta Samhita*, composed roughly around the first millennium BCE. The *Caraka Saṃhitā* elaborates general principles of medical science and conduct of medical practitioners, while *Suśruta Saṃhitā* details surgical instruments, practice of surgery and procedures (Chattopadhyaya, 1977). Similarly, law was guided by *Dharmaśāstra* texts such as the *Manusmriti* and *Yajnavalkya Smriti*, which outline legal procedures, qualifications for judicial roles, and ethical standards for practitioners (Kane, 1946).

The *Shilpa Shastra* and *Vastu Shastra*, guided architecture and engineering (Kane

1946; Thaplyal, 2001) and the *Arthashastra*, dictated the conduct of commerce (Shamasastry, 1951). Complementing these texts, ancient India also had guilds or śreṇīs, which functioned as professional bodies. Many of them worked under royal patronage, particularly during the Mauryan and Gupta periods, thus fostering a culture of formalisation well before the emergence of modern regulatory institutions (Thaplyal, 2001).

With the advent of colonial rule, these indigenous systems gradually declined, giving way to institutions modelled on western standards. The British East India Company (EIC) and later the Crown, both introduced regulatory frameworks primarily to favour western practitioners over Indians. Introduction of professional bodies, licensing systems and educational institutions modelled on then prevailing western standards was intended to exclude indigenous systems and marginalise Indians. While colonial influence reshaped nearly every discipline, its impact was particularly profound in law and medicine.

.Regulation of medicine in India began with the advent of British surgeons under the EIC. Over time, the British established medical colleges, introduced licentiate programs and set up professional bodies for centralized oversight, marginalizing indigenous systems like Ayurveda and Unani and excluding native Indian practitioners. They introduced the Native Medical Institution in 1822 and English-medium colleges like the Calcutta Medical College in 1835. The Indian Medical Services were set up in 1897 for centralized oversight of health services. Formal regulation intensified from 20th century onwards with the introduction of the Indian Medical Degrees Act, 1916, for standardized degrees and the Indian Medical Council Act, 1933, establishing the Medical Council of India (MCI) as a central body for governance.

In Law, the British replaced indigenous justice systems and customary law with the common law framework. They overhauled the judicial systems with western-style courts such as the Mayor's court in 1726, the Supreme Court of Judicature in 1773, and the High Courts in 1862 (Fawcett, 1934). This new court system also gave rise to legal practitioners such as advocates, attorneys, and barristers as they existed in England. The Legal Practitioners Act, 1879, a precursor to the Advocates Act, 1961, formed the basis of governance of legal practitioners (History of Legal Profession, BCI). The British also undertook extensive codification of Indian statutes, resulting in civil laws such as the Indian Contract Act, 1872, the Indian Evidence Act, 1872 (*repealed*), the Transfer of Property Act, 1882 and criminal codes such as the Indian Penal Code, 1860 (*repealed*).

By 1947, India's modern professional services had been decisively shaped by colonial legacy. India inherited a blend of colonial institutional frameworks and indigenous traditions. The post-independence period has been marked by efforts to recalibrate these systems to support national development and modernisation.

In 1955, the government of India established the first Law Commission with the aim of revising and updating the inherited laws. The Commission examined a wide range of statutes, including British statutes applicable to India, Partnership Act, 1932, Income Tax Act, 1922, Indian Contract Act, 1872 and many others. Since then, twenty-three law commissions have been constituted, most recent on September 1, 2024, each tasked with reforming the field of law in India. Additionally, India also enacted the Advocates Act, 1961 for governance of Advocates and establishment of Bar Council of India as the apex governing body.

India also constituted the Bhore Committee (Health Survey and Development Committee) to study India's healthcare systems. In its 1946 report, this committee made foundational recommendations such as an integrated health system, primary health centres in rural areas, a three-tier healthcare structure, and reforms in medical education (Report of the Health Survey and Development Committee, 1946). Subsequent years saw the formation of many commissions such as the Mudaliar Committee (Health Survey and Planning Committee) of 1959, the Jain Committee of 1966 and Jungalwalla Committee of 1967 to review various areas of the healthcare system. Over time, India also adopted key policy frameworks, including the National Health Policies of 1983 and 2002, and the National Health Mission of 2013, aimed at strengthening healthcare delivery and improving public health outcomes (Raj, 2024). Newer legislations, such as the Indian Nursing Council Act, 1947, the Indian Medical Council Act, 1956, and the Indian Medical Council (Professional Conduct, Etiquette, and Ethics) Regulations, 2002, were enacted to govern the qualifications and practice of medical professionals. The Medical Council of India (*since replaced by the National Medical Commission*) was established as the apex regulatory authority overseeing medical education and professional conduct.

1.3 Trends in Professional Services in India

Professional services in India have continuously evolved, but initially had a limited contribution towards the services sector. In fact, India's economy in the post-independence era was primarily agrarian (Mukherjee, 2013). However, the services sector experienced a steady growth, particularly from the 1980s, which further accelerated following the economic reforms of 1991. This services sector boom of 1991 was dominated by communications services, driven by domestic demand, and business services, driven by exports (Nagaraj, 2008). Unlike many South Asian and emerging economies, India's economic trajectory transitioned almost directly from agriculture-led to service-driven, bypassing a dominant industrial phase (Ansari, 1995). Today, in both developing and developed economies, the services sector, including professional services, contributes a larger share to GDP. Notably, services value-added accounts for about 62% of the global GDP (Economic Survey 2024-25).

In FY24, the services sector contributed 55% to India's GDP and approximately 55% of India's Gross Value Added (GVA), recording a CAGR of around 7% from 2011–12 to 2023–24. This sector also accounts for almost 30% of the total employment and remains the top recipient of total Foreign Direct Investment (FDI) (Economic Survey, 2024-25). Thus, professional services can be viewed as a central pillar in India's services-led growth.

The information and communication technologies (ICT) revolution further positively impacted the services sector growth by removing the burden of physical proximity. It has transformed many contact-intensive services, previously deemed "non-tradable", into tradable services (Digital Trade for Development, 2023). Within services, professional services have particularly benefited from these ICT advancements, as these services have become storable, codifiable and transferable. Thus, professional services have been recognised as a high-skilled offshorable service that is more productive than low-skilled services, in emerging economies. However, professional services remain one of the most protected industries in many emerging and advanced economies. Consequently, policy measures to promote trade in professional services could yield significant economic benefits for emerging economies (Nayyar and Davies, 2023).

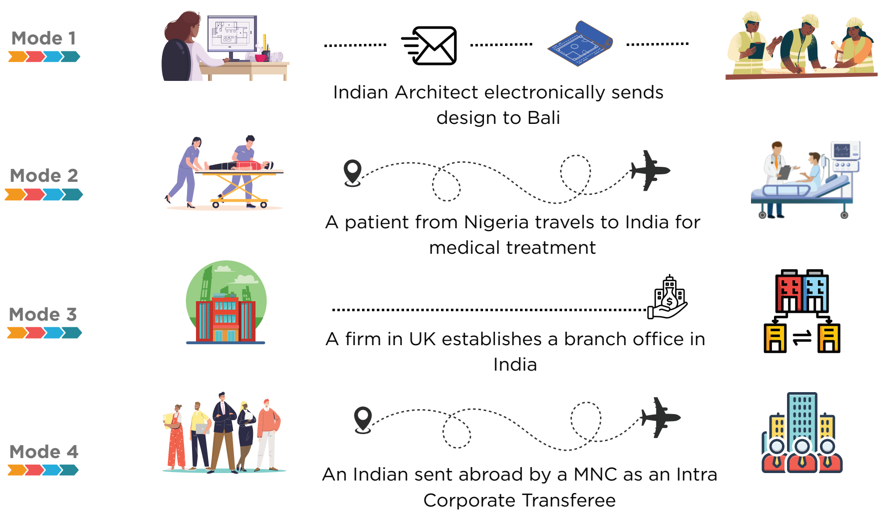
1.4 Global Services Trade Architecture

To enhance the economic contribution of professional services, it is also essential to understand the international services trade architecture that supports it. Services were not included in multilateral trade frameworks until the 1990s. Prior to this, trade in services was governed through bilateral and regional agreements with limited scope, typically focusing on specific services (Marchetti and Mavroidis, 2011). For example, the United States and Israel signed a Free Trade Agreement (FTA) as early as 1985, and United States and Canada entered into the Canada-United States Free Trade Agreement in 1988.

In the 1970s, the United States spearheaded an initiative to establish a multilateral framework for trade in services. This led to the launch of negotiations known as the Uruguay Round in 1986, to address new areas of trade, particularly, services. Many leading developing countries, including India, initially opposed the inclusion of services in the negotiations due to concerns about losing regulatory oversight over key services sectors (Marchetti and Mavroidis, 2011). These negotiations, ultimately, culminated in the Marrakesh Agreement of 1994, which established the World Trade Organization (WTO) as a permanent international body, and finalized the General Agreement on Trade in Services (GATS).

GATS came into force on January 1, 1995, as part of the WTO framework, as the first multilateral framework for trade in services. Notably, GATS also does not define services, but merely lays down four modes through which services may be traded. They are: i) *Mode 1* or cross-border supply i.e. delivery of services from one country to another without the physical movement of either the service provider or the consumer; ii) *Mode 2* or consumption abroad i.e. movement of consumers to another country to receive a service, as in the case of medical tourism; iii) *Mode 3* or commercial presence i.e. establishment of a business operation, such as a branch office, subsidiary etc. in a foreign country; and iv) *Mode 4* or presence of natural persons i.e. temporary movement of persons from one country to another country to supply services without seeking employment or permanent residency. Further, services were classified into 12 broad categories under the WTO's Services Sectoral Classification List (MTN.GNS/W/120), which in turn facilitated structured government commitments under the four modes of supply. *Figure 1* illustrates the supply of services through the four modes of supply.

Figure 1. Illustrations of the four modes of supply



Article VI of GATS establishes key principles to ensure domestic regulations governing trade in services foster fairness and transparency without imposing unnecessary barriers to services trade. This article establishes the foundation for regulating disciplines that specifically impact professional services, promoting fair and transparent regulation (R. Chanda, 2002). Guided by this mandate, WTO Members established the Working Party on Professional Services (WPPS) in 1995 to develop disciplines for professional services, starting with accountancy. This resulted in the Disciplines on Domestic Regulation in the Accountancy Sector and Guidelines for Mutual Recognition Agreements or Arrangements in the Accountancy Sector, in 1998, designed to enhance transparency and fairness in accountancy services. These disciplines were intended for integration into GATS upon conclusion of the Doha Development Round, launched in November 2001. However, they remain non-binding as the Doha Round is yet to conclude. In 1999 the WPPS was replaced with the Working Party on Domestic Regulation (WPDR), with a broader mandate to develop general disciplines for all services sectors under GATS. However, negotiations under the WPDR framework have also not achieved conclusive results.

To address the stalled progress, the Joint Initiative on Services Domestic Regulation (JI-SDR) was launched by 59 WTO members, in 2017. This plurilateral initiative sought to build on the WPDR's efforts and to finalize disciplines ensuring transparency, predictability, and efficiency in service provider authorization. By December 2021, JI-SDR had concluded the Reference Paper on Services Domestic Regulation, covering licensing, qualifications, and technical standards with a novel provision for gender non-discrimination in authorizations and the same was adopted by 67 WTO members. As of August 2026, the disciplines have entered into force for 56 WTO members. Currently, a total of 72 economies are committed to implementing the JI-SDR. However, India is not a signatory to this initiative. Nevertheless, these disciplines will be applied on a "most-favoured nation" basis, meaning they will benefit all WTO members, including India. Domestic regulations, thus, play a vital role in facilitating both domestic and international trade in services. In particular, domestic regulations governing professional services are increasingly gaining significance in the context of India's ongoing Free Trade Agreement (FTA) negotiations.

Given the growing importance of the professional services sector in India, not only in trade but also in employment generation and contribution to GVA, it is essential to examine the domestic regulatory framework that impacts this sector. Excessively restrictive regulations can create significant barriers for both domestic and foreign service providers. These regulations, which may stem from government policies or professional bodies, often include restrictions on foreign participation, nationality or residency requirements and licensing conditions, among others (Nguyen-Hong, 2000). This report, thus, attempts to present a factual assessment of India's regulatory regime in professional services with an objective to identify bottlenecks and highlight avenues for enhancing their economic contribution. For this purpose, this report follows the professional services classification based on the WTO's Services Sectoral Classification List (MTN.GNS/W/120).

Accordingly, this report is divided into the following chapters: Chapter 2 presents a factual overview of the horizontal or cross-sectoral laws impacting India's services sector, along with sector-specific laws and regulations governing the provision of professional services; Chapter 3 outlines the stakeholder consultations conducted for this report; Chapter 4 highlights key regulatory gaps identified during the said consultations; and Chapter 5 offers sectoral insights drawn from the consultation process and provides a four-pronged strategy to strengthen India's professional services ecosystem. Additionally, this report consists of two annexures: Annexure I presents country positions in select jurisdictions in professional services. Annexure II lists stakeholders who participated.

As India approaches its demographic peak, professional services offer a vital pathway for high-skilled employment, entrepreneurship, and innovation, strengthening India's comparative advantage[1] in the professional services trade. This report encapsulates a factual and structural analysis of professional services aiming to serve the following purposes: *first*, highlight the existing legal and regulatory framework to support the establishment of business by both domestic and foreign professional service suppliers; *second*, identify regulatory gaps and challenges as highlighted by stakeholders, and thereby enable efforts to enhance the competence and mobility of professionals; and *third*, to support India's multilateral and bilateral trade negotiations. By fostering a well-regulated, globally competitive ecosystem, professional services can drive efficiency, boost exports, and contribute significantly to realizing the Vision of a *Viksit Bharat* by 2047.

1 Revealed Comparative Advantage (RCA) measures a country's relative ability to export specific goods or services compared to the global average, with RCA values above 1 indicating sectors where India holds a comparative advantage. RCA = India's share of exports of professional, management & consulting services/World's share of exports of professional, management & consulting services. As per the author's calculation from the UNCTAD database, India's RCA in professional and management consulting services has increased from 0.95 in 2005 to 3.0 in 2024, thereby indicating India's competitive edge in professional & management consulting services.

2 Regulatory Landscape

2 Regulatory Landscape

CHAPTER OUTLINE

2.1 Introduction

The professional services sector in India is regulated by a set of horizontal/cross-sectoral laws (hereinafter referred to as "horizontal laws") and sector-specific laws. Sector-specific laws govern individual professions such as law, accounting and auditing, architecture, and healthcare. They establish eligibility criteria for professionals, specify the permitted legal forms of establishment in each sector, and define other conditions for the supply of services. Accordingly, they determine who can practice a profession, under what type of entity, and subject to what conditions.

Horizontal laws, by contrast, apply across all sectors, including professional services sectors. These laws encompass a wide range of regulations, including those related to taxation, consumer protection, competition, labour and employment, technology, data protection, environmental clearance, as well as regulations governing the forms of establishment, investment, and trade in services. They play a crucial role in shaping the business ecosystem of the professional services sectors, including the establishment, operation, and expansion of businesses, both domestically and internationally.

While horizontal laws affect different aspects of the supply of professional services in India, Section 2.2 of this chapter solely focuses on horizontal laws and regulations that govern the establishment of entities. These laws govern the permissible forms of establishment, investment, and trade, thereby shaping ownership structures, liability, governance, access to capital, and compliance obligations. For domestic services suppliers, they influence competitiveness and integration with the global value chains, while for foreign firms, they establish rules for market access, cross-border trade, and investment. In effect, these laws serve as the gateway for professional service suppliers to participate in India's economy as well as in the international trade of professional services.

Against this backdrop, Section 2.3 of this chapter analyses the sector-specific frameworks that regulate the practice of professionals in India. It presents a sector-by-sector analysis of professional services, identified based on the WTO's services sectoral classification list (MTN.GNS/W/120). The analysis is structured around three key dimensions: (1) laws and regulations that govern the practice of professionals; (2) competencies of professionals, which include educational qualification and licensing requirements; and (3) restrictions on rendering professional services, including legal forms of establishment, advertisement, fee restrictions, etc.

Examining sector-specific regulatory frameworks through these three dimensions is crucial, as together they define both the scope and the limits of professional service delivery in India. These laws and regulations establish the legal framework within which professionals operate. Competency requirements, such as qualifications and licensing, determine the eligibility to practice and help ensure the quality and credibility of services. Restrictions on the rendering of services, including limitations on permitted forms of establishments, advertising, or fees, directly affect how professionals can structure and grow their practices. Additionally, RBI's data on exports and imports from 2014-15 to 2024-25 have also been considered to understand the growth trends in these fields. However, this data primarily captures Mode 1, Mode 2, and certain Mode 4 components (Mattoo, Stern and Zanini, 2007).

Thus, the examination of horizontal and sector-specific laws through the aforementioned three dimensions provides a comprehensive view of the regulatory environment in the professional services sub-sector. It traces the life cycle of service delivery, from eligibility of individuals and entities to practice, to the actual supply of service. In doing so, this chapter highlights the current state of play in professional services and how India's regulatory regime in professional services supports both domestic and international participation.

2.2 Horizontal Laws Affecting Establishment

This section focuses on the key horizontal or cross-sectoral laws that affect professional service suppliers in establishing their businesses in India. It includes laws governing the legal forms of establishment, as well as laws and regulations under the Foreign Exchange Management Act (FEMA), and RBI master directions that lay down the conditions for foreign and domestic firms to establish and maintain their presence in India. These laws and regulations determine the procedure for establishing companies, partnerships, limited liability partnerships, and sole proprietorships, as well as scrutinize the cross-border movement of capital and regulate the supply of services.

2.2.1 Legal Framework Affecting Commercial Presence

The primary focus of this section is on the various types of legal structures that businesses can adopt to establish a commercial presence in India. Although there are restrictions on the permitted forms of establishment in certain professional services sectors (addressed in Section 2.3 of this chapter for each sector), a business entity can typically choose one of four forms of establishment: (1) Incorporated Company, (2) Limited Liability Partnership (LLP), (3) Partnership Firm, or (4) Sole Proprietorship. The specific types of entities permitted within each professional services sector covered in this report are discussed in Section 2.3 of this chapter. The following paragraphs provide a brief overview of the legal and regulatory framework governing each of these forms of establishment.

(i) **Incorporated Company**

Under the Companies Act, 2013 (TCA, 2013), businesses can establish a commercial presence in India by incorporating a company, typically as a private limited company or public limited company, either as a wholly owned subsidiary or through a joint venture with an Indian partner. This Act, enforced by the Ministry of Corporate Affairs (MCA), provides a comprehensive framework for the incorporation, regulation, and governance of companies in India. The incorporation process is governed by sections 3 to 22 of TCA, 2013. Section 7 of the Act outlines the procedure for incorporating a company and the manner in which the filing process for incorporation is to be conducted. Furthermore, sections 379 to 393 of the Act outline the rules that a foreign company, incorporated outside India but having a place of business in India, must follow. Additionally, the Companies (Incorporation) Rules, 2014, and the Companies (Registration of Foreign Companies) Rules, 2014, lay down detailed procedures for the incorporation and registration of foreign companies, respectively.

(ii) **Limited Liability Partnership**

The Limited Liability Partnership Act, 2008 and the Limited Liability Partnership Rules, 2009 (LLP Rules, 2009), govern the incorporation of limited liability partnerships (LLPs) in India. An LLP functions as a body corporate distinct from its partners and has perpetual succession i.e. any change in the partners of the LLP shall not affect the existence, rights or liabilities of it. Under sections 6 and 7 of the Act, an LLP must have at least two partners and two designated partners. While partners in an LLP contribute capital and share profits/losses, forming part of the ownership structure, designated partners are specifically appointed to fulfill statutory and regulatory obligations of the LLP. The designated partners must be individuals, and at least one of them must be a resident of India. Sections 11 to 21 of the Act, along with rules 11 to 20 of the LLP Rules, 2009, lay down the step-by-step process for incorporating an LLP. This includes filing incorporation documents, securing a name reservation for the LLP, registering the entity, and obtaining a Limited Liability Partnership Identification Number (LLPIN). These requirements apply whether the partners are Indian nationals or foreign entities. If an LLP incorporated outside India wishes to be incorporated in India, it must comply with section 59 of the Act and rule 34 of the LLP Rules, 2009. These provisions prescribe separate procedures for foreign LLPs incorporated in (i) Commonwealth countries, (ii) countries that are parties to the Hague Apostille Convention, 1961, and (iii) countries that fall under neither category.

(iii) **Partnership Firm**

The Indian Partnership Act, 1932, is the primary legislation governing partnership firms in India. Section 4 of the Act defines "partnership" as the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all. According to Section 5 of the Act, a partnership requires a minimum of two partners and is formed via a contract. Section 6 further clarifies that the existence of a partnership or a lack of it is determined based on all relevant facts taken together. The Act outlines the nature of partnerships and provides a framework for the registration and dissolution of partnership firms. It outlines the duties, rights, and liabilities of partners in partnership firms. Section 11 states that the mutual rights and duties of the partners in the firms may be determined through contract, whether expressed or implied. Section 25 states that every partner is liable, jointly with all the other partners and also severally, for all acts of the firm done while he is a partner. Further, as per section 26, the firm becomes liable for the wrongful acts or omissions of a partner acting in the ordinary course of business. Chapter V of the Act covers details ranging from the introduction of a partner to the retirement, expulsion, and insolvency of a partner.

(iv) **Sole Proprietorship**

A sole proprietorship represents the simplest form of business structure in India, where the sole proprietor owns, manages, and controls the business and assumes unlimited personal liability for its obligations. Depending on the nature of professional services offered, the proprietor must obtain sector-specific licenses or registrations. For example, a doctor or chartered accountant who sets up a practice may require registration under the Shops and Establishments Act applicable in their state. Further, any person establishing a clinic must mandatorily register their clinic under the Clinical Establishment (Registration and Regulation) Act, 2010. As far as the tax liability of sole proprietorship is concerned, since the law does not distinguish between the business and the individual, the proprietor's income from the business is taxed as personal income under the Income Tax Act, 2025.

Box 1. Registration under the Shops and Establishments Act

While an entity rendering professional services may adopt any of the aforementioned legal structures to establish a commercial presence, these entities may require a registration under the applicable state-specific Shops and Establishments Act. This registration provides official recognition of the business and is typically required to open a current bank account, obtain regulatory licenses, and comply with local labour laws. While originally intended for shops and retail businesses, most state laws, such as the Delhi Shops and Establishments Act, 1954, the Karnataka Shops and Commercial Establishments Act, 1961, and the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017, define "establishment" broadly to include professional service establishments. These laws govern employment conditions, such as working hours, leave entitlements, holidays, and employment conditions, making it a key compliance requirement for professional service providers with office-based operations. Additionally, professional service suppliers must also register under the relevant laws and regulations governing their specific profession, where applicable.

Figure 2. Liabilities of the individuals and entities under various forms of establishment

2.2.2 Other Laws and Regulations

This section examines laws and regulations that affect the supply of services, including professional services, by overseas service suppliers. The Foreign Exchange Management Act, 1999 (FEMA, 1999), along with its rules and regulations, and the RBI's Master Directions, are the primary laws governing these aspects. It regulates the conditions for foreign firms to enter and operate in the Indian market, with respect to both *capital account transactions,* that is, transaction which alters the assets or liabilities, including contingent liabilities, outside India of persons resident in India or assets or liabilities in India of persons resident outside India (FEMA 1999, sec. 2.e), and *current account transactions*, that cover payments linked to foreign trade, other current business, services, income from investment, remittances, and consumption abroad (FEMA 1999, sec. 2.j).

A defining feature of FEMA is its extraterritorial applicability. It extends to all branches, offices, and agencies outside India that are owned or controlled by any individual or entity residing in India, and it holds them accountable for violations committed abroad if they fall within the scope of the Act (FEMA 1999, sec. 1.3).

Notably, sections 46 and 47 empower the central government and the RBI to issue detailed rules and regulations under FEMA, 1999. In this regard, this section also highlights specific rules and regulations that may have implications on the professional services ecosystem. The *Foreign Exchange Management (Current Account Transactions) Rules, 2000*, for instance, prescribe the foreign exchange limit for individuals and for persons other than individuals for education and employment abroad, medical treatment, and consultancy services, among others (Schedule III). The *Foreign Exchange Management (Non-debt Instruments) Rules, 2019*, set conditions for investing in non-debt instruments, including the acquisition and transfer of immovable property for companies and limited liability partnerships. Additionally, Schedule I of the Rules and the *Consolidated FDI Policy Circular, 2020*, specifies the FDI cap through the automatic and government routes for each sector; however, the FDI cap for the professional services sector is not specified.

The *Foreign Exchange Management (Overseas Investment) Rules, 2022 (OI Rules, 2022), and the Foreign Exchange Management (Overseas Investment) Regulations, 2022* along with the RBI Master Direction on Overseas Investments 2024*,* outline the procedures for making overseas investments by a person resident in India (OI Rules 2022, Schedules I to V) and the conditions for the acquisition or transfer of immovable property by a person resident in India and Indian entities with an overseas office. Further, the *Foreign Exchange Management (Establishment in India of a Branch or a Liaison Office or a Project Office or any Other Place of Business) Regulations, 2016,* mandate conditions for persons (business entities) resident outside India to open a branch office, liaison office, project office, or any other place of business in India, subject to prior approval from the RBI. Regulation 4(b) and Annex B, Schedules I and II, outline the permitted activities for such offices, including the provision of rendering professional or consultancy services by a branch office.

Additionally, with the powers given to the RBI under section 11 of FEMA, 1999, it issues Master Directions to regulate foreign exchange, investments, and trade in services. These Master Directions compile all relevant rules and regulatory instructions issued by the RBI under various laws, including those related to foreign exchange and investment. For each subject, the RBI issues a single Master Direction that consolidates all applicable guidelines and instruction.

2.3 Sector-specific Regulatory Framework in Professional Services

India's regulatory framework for professional services is diverse and sector-specific. Professions such as medicine, law, accounting, and auditing (*regulated sectors*) are governed by well-defined legal and institutional frameworks. In contrast, professions such as engineering, urban planning, and landscape architecture are lightly regulated or lack formal oversight.

In regulated sectors, professionals experience various entry and operational conditions, including nationality or residency requirements, educational qualifications and licenses, restrictions on permitted legal forms of establishment, and recognition of foreign qualifications. However, professionals in unregulated sectors may operate without conditions such as licensing, as their practice is not governed by a specific statutory framework.

Foreign-trained professionals may practice in India, on satisfying certain sector-specific conditions, including recognition of their qualifications by the relevant authority, completion of a bridge course, clearing a qualifying examination, and registering with the appropriate national or state authority. These requirements are also sector-specific in nature.

The regulatory regime in professional services can be discriminatory or non-discriminatory in nature. In regulated sectors, laws and regulations governing market access and national treatment may apply uniformly to Indian citizens and foreigners, or they may differ depending on the category of professional. For example, the process of recognition of qualification varies across sectors for Indian nationals, Overseas Citizens of India (OCI), Persons of Indian Origin (PIO), and foreign nationals. The commitments India undertakes in its FTAs also provide useful insight into its regulatory regime. However, these commitments need not be binding on the extant regulatory regime. Accordingly, this section also examines India's FTA commitments across professional services sub-sectors to assess how they reflect the regulatory regime.[2]

From the perspective of a foreign service supplier, both discriminatory and non-discriminatory measures may restrict the supply of services. In this regard, the OECD Services Trade Restrictiveness Index (STRI) provides a comprehensive tool for evaluating regulatory barriers across 22 major sectors in 51 countries. It measures restrictiveness for foreign services suppliers in five key categories: (1) restrictions on foreign entry, (2) restrictions on the movement of people, (3) other discriminatory measures such as subsidies or public procurement restrictions, (4) barriers to competition, and (5) regulatory transparency. Each category includes specific measures, scored on a scale from 0 to 1, with scores closer to 1 indicating higher restrictiveness.

However, the OECD STRI is not without its shortcomings. Several factual inconsistencies, along with conceptual and methodological flaws, limit its overall accuracy. While the index classifies regulatory barriers into five broad policy areas, these categories do not capture the full range of possible restrictions, nor do they account for sector-specific liberalisation within a given category. Moreover, the STRI adopts a largely binary approach to evaluation. For instance, whether a country requires draft laws to be published in advance with a comment period is assessed only through a yes/no response. Broader practices or policy frameworks that may ensure transparency in most cases are disregarded. As a result, the final scores may fail to accurately reflect the real level of restrictiveness or openness in an economy (Gupta et al. 2020, 11).

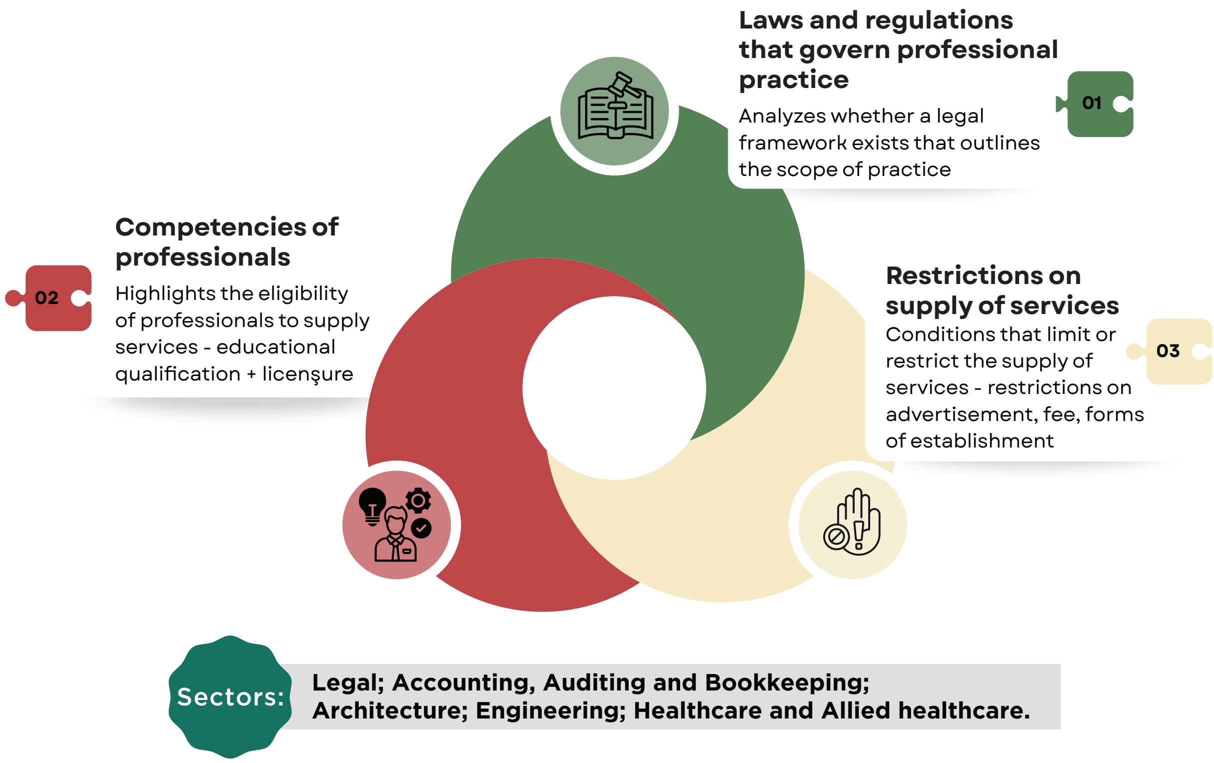
For professional services, the coverage of the STRI is even more limited, extending only to accounting, architecture, engineering, and legal services. Within these professions, India's regulatory environment is assessed as highly restrictive for legal services (0.865), followed by accounting (0.762) and

2 For the purpose of this chapter, the authors have examined the schedules of commitments under GATS and India's FTAs. The analysis covers the following FTAs: (1) India–Singapore, (2) India–Korea, (3) India–Malaysia, (4) India–Japan, (5) India–Mauritius, (6) India–UAE, (7) India–Australia, (8) India–EFTA, and (9) India–United Kingdom.

architecture (0.537). By contrast, engineering services register a much lower score of 0.155, pointing to greater openness in the sector. *Figure 3* provides an overview of the overall restrictiveness levels across these sub-sectors *vis-à-vis* the top five most restrictive countries and the bottom five least restrictive countries, and India's ranking and score for the sub-sectors covered by the OECD STRI.

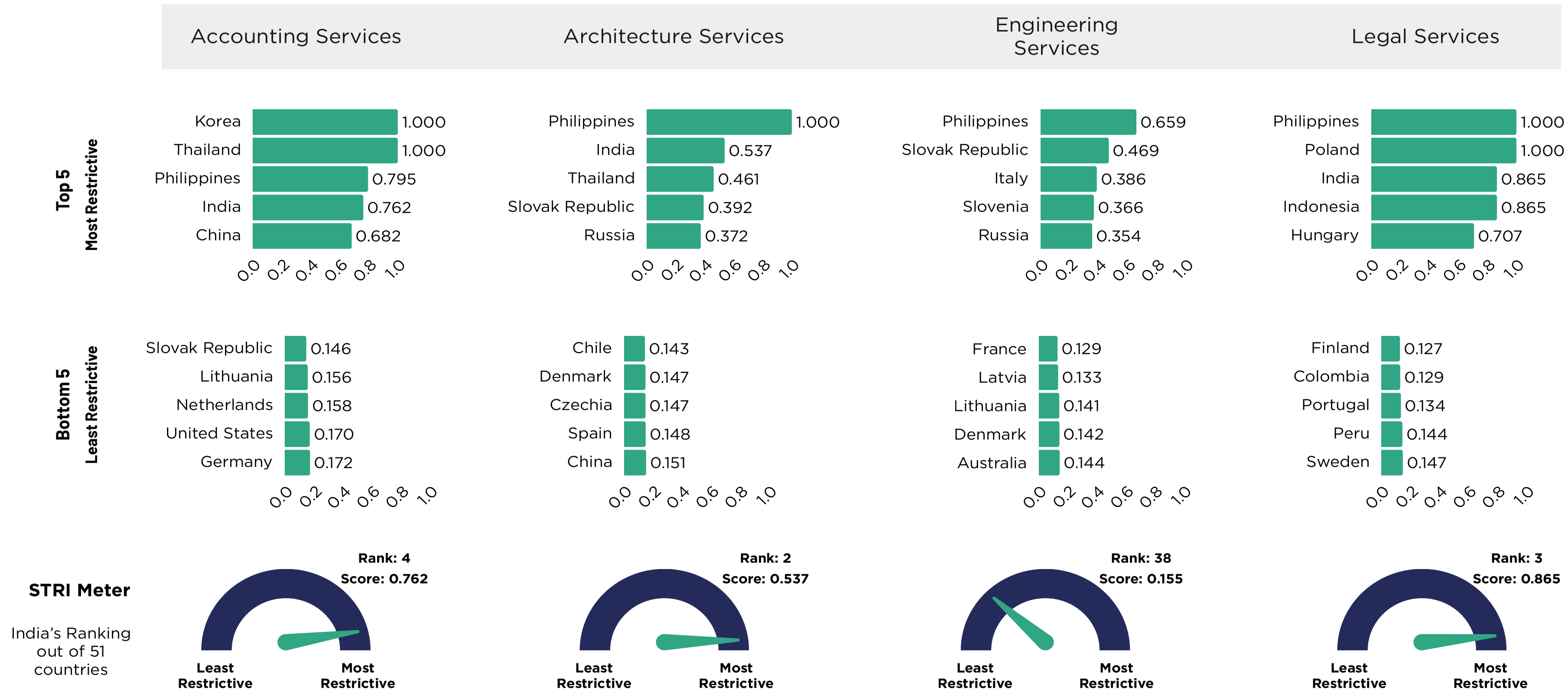
Against this backdrop, the subsequent sections factually analyze India's regulatory regime across the professional services sub-sector. While the WTO's Services Sectoral classification (W/120 list) categorizes professional services under various heads,[3] the subsequent sections broadly analyse the following sub-sectors: (i) Legal services, (ii) Accounting, auditing and bookkeeping services, (iii) Architectural services, (iv) Engineering services, (v) Healthcare and allied healthcare services.

THREE KEY DIMENSIONS TO ANALYSE PROFESSIONAL SERVICES SUB-SECTORS



3 The MTN.GNS/W/120, or the W/120 list by the WTO, classifies the services sector into 12 broad categories. Professional Services comes under the head of Business Services that comprises of the following: (1.A.a) Legal services, (1.A.b) Accounting, auditing and bookkeeping services, (1.A.c) Taxation services, (1.A.d) Architectural services, (1.A.e) Engineering services, (1.A.f) Integrated engineering services, (1.A.g) Urban planning and landscape architectural services, (1.A.h) Medical and dental services, (1.A.i) Veterinary services, (1.A.j) Services provided by midwives, nurses, physiotherapists and para-medical personnel. For the purpose of this study, the authors have grouped professional services sub-sectors to capture maximum overlaps.

Figure 3. Country-wise Comparison of OECD STRI



Note: Based on OECD STRI rankings among these 51 countries, India ranked 2nd in Architectural Services, 3rd in Legal Services, and 4th in Accounting Services, indicating high regulatory restrictiveness in these sectors. In contrast, it ranked 38th in Engineering Services, reflecting a more liberal regulatory environment in the sub-sector. In the OECD STRI, a higher rank corresponds to greater restrictiveness, while a lower rank indicates fewer barriers to trade in services. In the Legal and Accounting Services Sector, India imposes maximum restrictions on foreign entry, including a prohibition on the incorporation of companies and a ban on commercial association with other professionals.

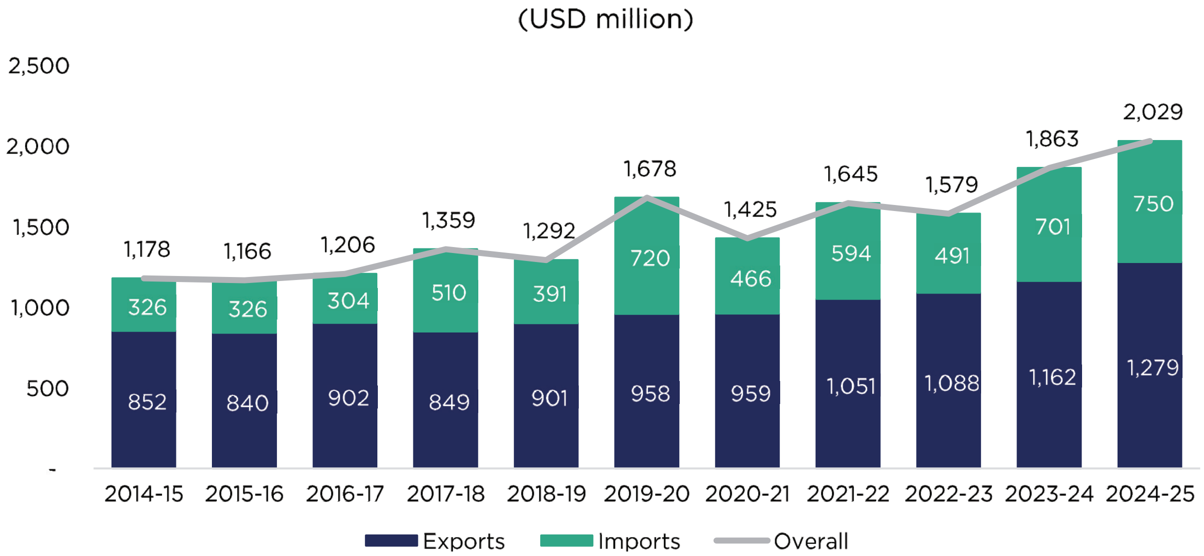
Source: OECD (accessed on September 2025)

2.4 Legal Services

In India, the legal profession is traditionally considered as a noble profession rather than a commercial activity (BCI Notification, F. No. BCI:D: 3335/2025), which has inspired the sector to remain largely insulated from foreign competition and the regulations to be shaped accordingly. While this approach upholds the integrity of the profession, it has also limited the flow of global talent and investment into the Indian legal market. At the same time, Indian lawyers often face considerable barriers when seeking to practice abroad, particularly in jurisdictions like the UK and the USA, owing to licensing requirements and immigration hurdles, raising concerns about fairness and reciprocity in international legal services (Papa & Wilkins, 2012).

Easing restrictions presents an opportunity to boost trade in legal services. The RBI's data on exports and imports in Figure 4 shows that exports rose steadily from US$852 million in 2014-15 to US$1,279 million in 2024-25, while imports increased from US$326 million to US$750 million in the same period, albeit with greater volatility. Despite the growth in exports and fluctuations in imports, the sector's contribution to India's overall professional services trade remains modest, pointing to the untapped potential that may be leveraged.

Figure 4. Trade in Legal Services



Source: RBI data on invisibles

In recent years, the Bar Council of India (BCI) has stated that the time has come to reconsider the issue of opening India's legal sector to foreign lawyers in specific areas, such as foreign law practice, international legal issues in non-litigious matters, and international arbitration (Bar Council of India Rules for Registration and Regulation of Foreign Lawyers and Foreign Law Firms in India, 2022) (amended and notified in 2025).

BCI emphasized that Indian lawyers possess proficiency comparable to global standards and would not face disadvantages if foreign lawyers were allowed to practice under a restricted, well-regulated framework based on reciprocity. Such reforms could benefit both Indian and foreign lawyers, attract Foreign Direct Investment (FDI), and establish India as a hub for international commercial arbitration. A closer examination of the domestic regulatory framework provides further insights into the sector's current regulatory landscape.

2.4.1 Legal and Regulatory Framework for Professionals Rendering Legal Services

The Advocates Act, 1961, governs the legal profession in India, wherein it recognises a single category of legal practitioners, i.e. Advocates. Under section 29 of the Act, anyone intending to practice law in India must qualify and enroll as an Advocate. The Act defines an Advocate as an *"advocate entered in any roll under the provisions of this Act"*. It also provides definitions for related terms: (i) *"Law graduate" means a person who has obtained a bachelor's degree in law from any University established by law in India*; (ii) *"Legal practitioner" means an advocate or vakil of any High Court, a pleader, mukhtar or revenue agent* (The Advocates Act, 1961, section 2(1)). As per section 33 of the Act, no person other than enrolled Advocates are permitted to practice in a court of law in India.

To be eligible to practice as an Advocate in India, a person needs to fulfil the following steps: (i) possess a law degree from a recognised university; (ii) enroll in a State Bar Council roll for a particular fee; and (iii) qualify for the All-India Bar Examination ("AIBE"). The specific eligibility requirements prescribed under the Advocates Act are discussed below.

The Advocates Act establishes the BCI and State Bar Councils, as specified in the legislation, to regulate the industry. BCI is the apex regulatory body for Advocates in India and undertakes the following functions, among others: (i) lay down standards of professional conduct and etiquette for advocates; (ii) safeguard the rights, privileges and interests of advocates; (iii) exercise supervision and control over State Bar Councils; (iv) recognise Universities whose degree in law shall be a qualification for enrolment as an advocate; (v) organise legal aid to people experiencing poverty; (vi) recognise, on a reciprocal basis, foreign qualifications in law obtained outside India for admission as an Advocate under this Act. The State Bar Councils, on the other hand, are empowered to undertake the following functions amongst others: (i) admit persons as Advocates on its roll; (ii) entertain and determine cases of misconduct against Advocates on its roll; (iii) safeguard the rights, privileges and interests of Advocates on its roll; (iv) manage and invest the funds of the Bar Council.

The Bar Council of India Rules, 1975, and the BCI Rules for Registration and Regulation of Foreign Lawyers and Foreign Law Firms in India, 2022 (amended and notified in 2025) ("BCI Rules"), further regulate the presence of Indian and international legal practitioners in India.

2.4.2 Competencies of Professionals to Render Legal Services

The Advocates Act lays down the following conditions for Indian citizens and foreigners to be enrolled as an Advocate in India: They must (i) be a citizen of India (a national of any other country may be admitted as an advocate on a State roll subject to the provisions of this Act); (ii) have completed 21 years of age; (iii) have obtained a degree in law from a recognised university, including a foreign degree if the same is recognised by BCI (The Advocates Act, 1961, section 24).

India offers legal education through a wide network of national and state universities, along with specialized law colleges, that equip students to become practicing lawyers. Interested candidates may attempt the relevant entrance exam to obtain admission to an institution and graduate with a recognized degree. The law course can be pursued either as a 3-year program after an undergraduate degree or as a 5-year integrated program after completing higher secondary education. Notably, *vide* notification dated 27.09.2025, the BCI has permitted final year, final semester candidates without backlogs in the previous semester to register for the AIBE. On obtaining a law degree, the law graduate can provisionally enroll with the State Bar Council of the state where they intend to practice. Further, such graduates are required to apply for the AIBE and pass the same to regularize their provisional enrolment with the State Bar Council. On clearing the AIBE, they attain a Certificate of Enrolment and an enrolment ID, which enables them to practice as an Advocate in India. This education regime does not mandate any exit exam for candidates.

If an Indian citizen obtains a foreign law degree as their first degree but intends to practice law in India, they should complete a bridge course prescribed by the BCI. In 2016, the BCI introduced a bridge course for Indian students holding foreign law degrees as their first degree, vide notification on the *'Introduction of Bridge Course for Foreign Law Degree Holders'*, to bridge the gap between the curriculum prescribed by the BCI and that of foreign universities. This bridge course, which spans one to two years, is offered by select National Law Universities in India. After completing the bridge course, the candidate must appear for a Qualifying Examination (QE) to attain equivalence between their foreign degree and a corresponding Indian degree. However, the BCI *vide 'Notification relating to Recognition by Bar Council of India of Foreign Universities'*, dated February 21, 2023, stated that any law degree obtained by an Indian citizen from a foreign university not recognised by the BCI shall not be eligible for equivalency. Such person shall not be eligible to appear in the QE and shall also not be eligible to be enrolled with any State Bar Council.

According to the BCI Rules 2022, foreign lawyers duly qualified to practice law in their home country can apply for registration with the BCI, along with a non-refundable process charge and certain documents, to provide services in India. Any registration obtained will remain valid for a period of 5 years and must be renewed 6 months prior to its expiry for continued presence in India. Any lawyer or law firm so registered is entitled to practice non-litigious matters in India and cannot appear before any court or tribunal. They are permitted to undertake work in advisory and transactional matters, international law or arbitration matters, and matters related to the laws of their home country.

This BCI Rules 2022 was challenged before the Delhi High Court (*Narendra Sharma & Ors. v. Bar Council of India & Ors., WP (C) No. 1556 of 2024*), and the matter remains sub-judice. Despite the ongoing litigation, the BCI has revised and re-notified the rules in May 2025, introducing key amendments and clarifications. Under the newly notified rules, foreign lawyers and law firms are still required to register with the BCI to offer legal services in India, but only in non-litigious matters involving foreign law, international law, or arbitration. This is part of BCI's effort to position India as a global hub for arbitration. Foreign lawyers still cannot appear before Indian courts, tribunals, or statutory authorities, and the rules permit their entry based on the principle of reciprocity. However, vide press release dated 21.10.2025, the BCI has expressed grave concerns over law firms presenting themselves as integrated global legal service platforms, which are often structured through Swiss Vereins, exclusive referral models, and co-branding initiatives that mimic integrated global platforms.

2.4.3 Other Restrictions for Professionals Rendering Legal Services

Until 2022, the presence of international lawyers in India was limited by the absence of a prescribed procedure permitting them to provide legal services in the country.

Box 2. Snapshot of the Early History of Foreign Law Firms in India

In the 1990s, foreign law firms such as White & Case, Chadbourne & Parke, and Ashurst Morris Crisp approached the Reserve Bank of India (RBI) for permission under section 29 of the now-repealed Foreign Exchange Regulation Act, 1973, to establish liaison offices in India. The RBI granted permission, but with certain restrictions limiting the entity's functions strictly to that of a liaison office. However, on December 16, 2009, the Bombay High Court held RBI's decision to be invalid in *Lawyers Collective* v. *Bar Council of India and Others* (Writ Petition No. 1526/1995). The Court held that the activities of a liaison office are "inextricably linked" to the foreign law firm's head office, and that RBI's authority under section 29 applied only to business entities, not to legal professionals. It ruled that since legal practice is a profession and not a commercial business, the RBI has no authority to grant permission to foreign law firms to establish liaison offices in India. The Court also clarified that the Advocates Act covers both litigious and non-litigious legal matters, and therefore, foreign lawyers cannot practice in India in any form. This judgment effectively barred foreign law firms and lawyers from setting up a commercial presence in the country. Despite the ban, many foreign entities have continued to collaborate with Indian law firms through referral arrangements and knowledge-sharing partnerships.

In *A.K. Balaji v. The Government of India & ors* (AIR 2012 Mad 124), the High Court of Madras held that there was no bar on foreign law firms or foreign lawyers to visit India for a temporary period on a "fly in and fly out" basis to provide legal advice to clients in India on aspects of foreign law, international law etc. but not Indian law. However, this decision was overturned and modified by the Supreme Court in *Bar Council of India v. A. K. Balaji and Ors* (2018 (5) SCC 379), wherein it was stated that only a mere casual visit is permitted (not visits made on a regular basis) and what constitutes "casual" was to be decided on a case-by-case basis.

The law regarding entry and practice of foreign lawyers in India has been formalised by the BCI via the BCI Rules 2022, wherein it is stated that a foreign lawyer or foreign law firm may provide legal services in India on matters of foreign law and international issues by obtaining registration from the BCI. However, to provide services on a "fly in and fly out basis", where the period of practice does not exceed 60 days in a year, such registration is not required. Thus, the limitation on market access is as prescribed under the BCI Rules.

Further, the domestic regulatory framework does not offer national treatment to foreign lawyers as the Advocates Act permits only Indian citizens to be enrolled as "Advocates". The only exception, in theory, is reciprocity, i.e. a foreign national may be admitted as an advocate in India if duly qualified citizens of India are permitted to practice law in that country (The Advocates Act, 1961, sec 24(a), 47).

As far as establishing commercial presence in legal services is concerned, entities providing legal services in India must operate as sole proprietorships, partnership firms, or LLPs and cannot function as companies.

This condition is due to the restriction placed under the BCI Rules, which states that an Advocate shall not be a full-time salaried employee of any person, Government, firm, corporation, or concern (BCI Rules, 1975, Chapter II, Rule 49). The adverse inference of this rule is that since an Advocate cannot be a salaried employee, a cohort of lawyers cannot form an incorporated company with salaried Advocates to provide legal services. Additionally, advocates are also restricted from entering into partnerships or any other arrangement for sharing remuneration with non-advocates (BCI Rules, 1975, Chapter III, Rule 2), thus restricting multidisciplinary practices in legal services.

Further, rule 36 under the BCI Rules establishes a restriction on Advocates from soliciting work or advertising, either directly or indirectly, via any medium. Additional conditions are placed on the size and content of the concerned Advocate's nameplate or signboard as well (BCI Rules, 1975, Chapter II, Rule 36). These restrictions are intended to uphold the professional integrity and ethical standards of the advocates and avoid commercialisation of the industry. However, in 2008, vide Resolution No. 50/2008, the BCI amended rule 36, permitting Advocates to maintain websites and furnish details such as name, contact details, details of enrolment, qualifications and area of practice therein, provided a disclaimer is included attesting the truth of such information.

Box 3. India's Commitment in Legal Services under GATS and its FTAs

India, till date, has not undertaken commitments in legal services in its FTAs as well as GATS.

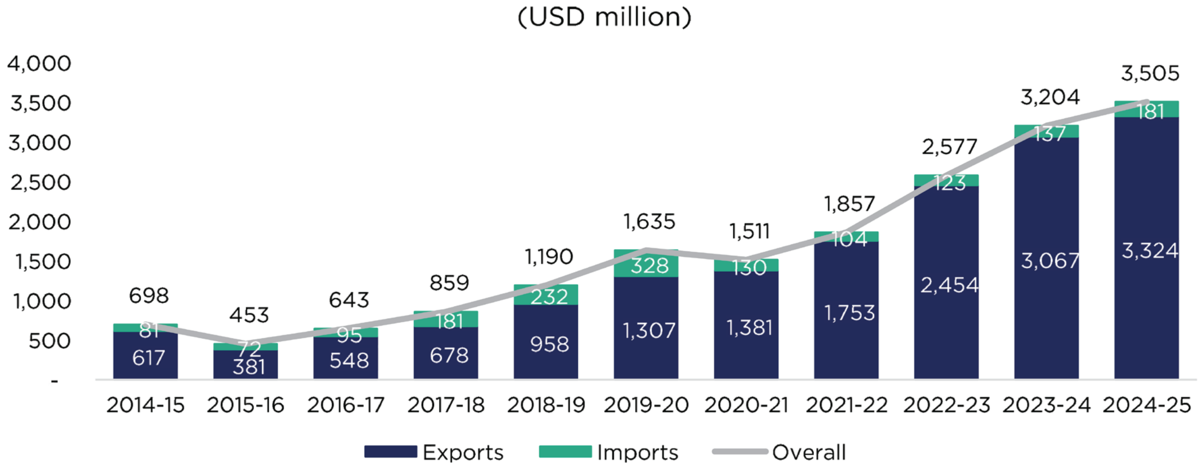
2.5 Accounting, Auditing and Bookkeeping Services

Accounting, auditing, and bookkeeping services form the backbone of India's financial system. Accounting involves the classification, summarisation, and interpretation of financial data to produce accurate reports and ensure compliance with regulatory standards. Auditing provides an independent evaluation of financial records, verifying their accuracy and ensuring adherence to statutory requirements. Supporting both these functions, bookkeeping ensures precise, credible and systematic documentation of all financial transactions. Together, these services promote transparency, uphold regulatory compliance, and strengthen financial governance across the economy.

While these services differ in their scope, they are not defined under any specific legislation. Instead, the scope of these services is shaped by the laws that govern the professionals who provide them. These professionals primarily include Chartered Accountants (CAs), Cost Accountants (CMAs) and Company Secretaries (CSs), regulated under specific statutes that outline the boundaries of their practice. Auditors form a specific class of CAs so qualified to undertake auditing services. Taxation, though a distinct service under the WTO's services sectoral classification list, is performed by the same accounting professionals owing to shared functions in these services. This section would, thus, focus on the regulatory landscape impacting the aforementioned professionals.

RBI's data on imports and exports from 2014-15 to 2024-25 (Figure 5) shows that exports rose from US$617 million to US$3,324 million during this period. The second half of this period exhibited a consistent and accelerating growth, with exports surpassing the US$1 billion mark in 2019-20 and reflecting stable year-on-year increases. Imports of these services have shown a more volatile trend compared to exports. Imports increased from US$81 million in 2014-15 to US$232 million in 2018-19, but then experienced a sharp decline in 2020-21 before recovering. The data indicates that imports remained within a relatively narrow range in the later years, with a final value of US$181 million recorded for 2024-25. This significant and consistent upward trend highlights the expanding demand for these professional services.

Figure 5. Trade in Accounting, Auditing, and Bookkeeping Services



Source: RBI data on invisibles

CAs handle a wide range of functions, including accountancy (writing up accounts, preparation of financial statements, etc.), auditing (verification of financial statements, compliance with accounting principles, etc.), taxation (preparing tax returns, representing assessees before the Income-Tax authorities, rendering general tax advice, etc.) (Services by CA, ICAI). CAs, along with CMAs, perform cost accountancy functions which involve ascertaining costing, certifying cost statements and assisting in establishing selling prices. CSs focus on legal and regulatory compliance, steer corporate governance practices, and serve as key intermediaries between companies and their stakeholders. They also offer tax-related advisory services, assist with tax planning, oversee tax filings and represent businesses before tax authorities (Role of Company Secretary, ICSI). Though these professionals undertake tax services, lawyers proficient in tax laws may also undertake tax advisory services or appear before tax authorities to the extent permitted under Advocates Act and any other applicable law.

When it comes to auditing services, India's regulatory framework requires businesses to comply with several types of audits, each governed by a different legal provision. The different types of audits include:

(i) **Statutory audits** under section 139 of the Companies Act, 2013, which a licensed CA must conduct.

(ii) **Internal audits** under section 138 of the Companies Act, 2013, which must be carried out by a CA (other than the statutory auditor), a CMA, or another professional chosen by the Board.

(iii) **Secretarial audits** under section 204 of the Companies Act, 2013, which a practicing CS conducts.

(iv) **Cost audits** under section 148 of the Companies Act, 2013, which a certified CMA conducts.

(v) **Tax audits** under section 63 of the Income Tax Act, 2025, which a practicing CA can perform.

Satyam Computer Services Limited v. Directorate of Enforcement (2009), one of India's biggest cases of corporate fraud, exposed certain vulnerabilities in the auditing ecosystem and highlighted risks of conflict of interest and collusion. The case involved inflated revenues, falsified accounts, and deliberate misrepresentation by top management of the company, with external auditors signing off on all resolutions, leading to an estimated fraud of ₹7,000 crore (over US$1 billion). This prompted a reassessment of the regulatory framework governing financial practices, particularly in areas of accounting, auditing, and corporate governance.

Box 4. Genesis of NFRA

The National Financial Reporting Authority (NFRA) serves as the key regulatory body for auditing, overseeing auditors and audit firms that serve listed companies, large unlisted public companies (based on thresholds for net worth, paid-up capital, or turnover), and other entities specified by the government. It was notified on 1st October, 2018 under section 132 of the Companies Act, 2013. As per rule 4 of the NFRA Rules, 2018 NFRA's objective is to protect public interest and the interest of investors, creditors, and others by establishing high quality accounting, auditing standards, and exercising oversight over related functions. NFRA covers Public Interest Entities (PIEs), including listed companies, certain unlisted companies, and entities in sectors like banking, insurance, and power, as defined in rule 3 of the NFRA Rules.

(Source: Legal Opinion on NFRA vide letter dated 10.10.2024)

2.5.1 Legal and Regulatory Framework for Professionals Rendering Accounting, Auditing and Bookkeeping Services

All three categories of professionals, i.e. CAs, CMAs and CSs, are governed under different legislative frameworks and statutory bodies in India.

(i) Chartered Accountants

The Chartered Accountants Act, 1949 (TCAA, 1949) regulates the profession of CAs in India. It defines a CA as someone who holds membership in the Institute of Chartered Accountants of India (ICAI) (TCAA, 1949, sec. 2(1)(b)). The Act establishes the ICAI as a statutory body entrusted with regulating the profession of accountancy in the country.

The ICAI performs various functions, including: i) examination of candidates for enrollment; ii) regulation of the engagement and training of articled and audit assistants; iii) maintenance and publication of a Register of persons qualified to practice as chartered accountants; iv) granting or refusal of certificates of practice as per guidelines issued by the Council (TCAA, 1949, sec. 15B).

The Chartered Accountants Regulations, 1988 (TCAR, 1988) supplement the regulatory framework for CAs in India by prescribing the necessary qualifications for a CA.

As far as the accounting standards in India are concerned, the central government may prescribe the standards of accounting as recommended by the ICAI in consultation with and after examination of the recommendations made by the NFRA (TCA, 2013, sec. 133). Additionally, the ICAI has developed comprehensive Auditing and Assurance Standards (AAS 1 through AAS 35), which provide detailed guidance on various aspects of audit processes, including audit planning, risk assessment, fraud detection, and auditor responsibilities, thereby ensuring the integrity and reliability of financial reporting in India (ICAI).

When a Chartered Accountant functions as an auditor, several other laws apply alongside the Chartered Accountants Act, 1949, including the Companies Act, 2013; the Income Tax Act, 2025; the Companies (Accounting Standards) Rules, 2021; the Companies (Audit and Auditors) Rules, 2014; and the National Financial Reporting Authority Rules, 2018.

(ii) Cost Accountants

CMAs in India are governed by the Cost Accountants Act, 1959 (TCMAA, 1959) and the Cost and Works Accountants Regulation, 1959, with the Institute of Cost Accountants of India (ICMAI) as the statutory body. The profession was originally known as "Cost and Works Accountants" and governed under the same regulatory framework through the Institute of Cost and Works Accountants of India (ICWAI). ICWAI had first been established in 1944 as a registered company under the erstwhile Companies Act to promote, regulate, and develop cost accountancy, before being reconstituted as a statutory body in 1959. The Cost and Works Accountants (Amendment) Act, 2011 subsequently renamed the profession as "cost accountants" and the institute as ICMAI, reflecting its renewed focus on developing and advancing the field of Cost and Management Accounting (Institute of Cost and Works Accountants of India, Press Release, 2012).

ICMAI performs various functions in relation to Cost Accountants in India, namely: i) conduct of examination for candidates for enrollment; ii) regulation of training of students; iii) maintenance and publication of a Register of persons qualified to practice as Cost Accountants; iv) collection of fees from members, examinees and other persons; v) removal of names from the Register and the restoration to the Register of names which have been removed; vi) maintenance of a library and publication of books and periodicals relating to accountancy and allied subjects; vii) conduct of elections to the Council of the Institute; and viii) grant or refusal of certificates of practice as per guidelines issued by the Council.

(iii) Company Secretaries

CSs in India are governed by the Company Secretaries Act, 1980 (TCSA, 1980). It defines CS as "*a person who is a member of the Institute*" (TCSA, 1980, sec. 2(c)). The institute here refers to the Institute of Company Secretaries of India (ICSI) (TCSA, 1980, sec. 2(g)).

The Council of ICSI performs the functions laid down in the TCSA, i) approving academic courses and their contents; ii) prescribing qualifications for entry in the Register of members; iii) recognising foreign qualifications and training for purposes of enrolment; iv) prescribing guidelines for granting or refusal of certificates of practice under the TCSA; v) entering into memorandum or arrangement with the prior approval of the Central Government with any agency of any foreign country for the purpose of performing its functions under this Act (TCSA, 1980, sec. 15). ICSI performs the following functions: i) conduct of examination of candidates for enrolment; ii) regulation of training of students; iii) maintenance and publication of a Register of persons qualified to practice as Company Secretaries; iv) conduct of elections to the Council of the Institute, etc. (TCSA, 1980, sec. 15A).

The Company Secretaries Regulations, 1982 (TCSR, 1982) further regulate CSs in India.

(iv) **Bookkeepers**

The profession of bookkeeping is subject to various legal requirements in India, though not governed by a dedicated regulatory framework. The Income Tax Act, 2025 defines "books or books of account" to include ledgers, day books, cash books, account books, and other books, whether kept in written form, electronic/ digital form or as print-outs from data stored in electronic form etc. (The Income Tax Act, 2025, sec. 2(19)). The Companies Act, 2013 requires companies to maintain proper books of account (TCA, 2013, sec. 128). The GST Act, 2017 mandates every registered person required to maintain books of accounts under section 35(1) to retain them for seventy-two months from the due date of furnishing of annual return for the relevant year (GST Act, 2017, sec. 36).

2.5.2 Competencies of Professionals to Render Accounting, Auditing and Bookkeeping Services

While accounting, auditing and bookkeeping services can be rendered by any individual who fulfills the required educational and technical qualifications, CAs, CMAs, and CSs typically render the titled services. This part of the chapter covers the educational qualifications and licensing requirements for these professionals.

(i) **Chartered Accountants**

To qualify as a CA, an individual must undergo a three-tier process, followed by qualifying exams. The three-tier process is as follows:

- CA Foundation course (TCAR, 1988, reg. 25E, 25 F): All candidates must clear the CA Foundation course to begin the three-tier process of becoming a CA. This stage is equivalent to an entrance examination in other courses and was previously known as the Common Proficiency Test. Interested candidates may attempt this directly after the successful completion of their 10+2 grade.
- CA Intermediate course (TCAR, 1988, reg. 28F): After clearing the foundation course, candidates must undertake the intermediate course. Any candidate venturing to undertake the CA courses after completing their 10+2 grade must complete the foundation course mandatorily. However, candidates who hold a graduate or postgraduate degree in commerce with at least 55% marks, or in other disciplines with at least 60% marks, can directly register for the intermediate course without taking the foundation exam.
- Articleship Training (TCAR, 1988, reg. 45): All aspirants, on the successful completion of their intermediate course, should undertake an articleship training with a qualified CA for a period of two years. A certificate of the successful completion of this training is necessary to be eligible for the membership of ICAI.
- CA Final Course (TCAR, 1988, reg. 29D): The final step to qualify as a CA is the CA final course, the successful completion of which will enable the candidate to function as a fully qualified CA.

In addition to the abovementioned steps, the Council of the ICAI may prescribe further qualifications from time to time which the aspirants will need to fulfil to be eligible to practice as a CA. A few examples of such training are General Management and Communication Skills (GMCS) training, ICITSS (Integrated Course on Information Technology and Soft Skills) (TCAR, 1988, reg. 51B) etc.

Once a candidate has completed all the required qualifying steps, they can apply for membership with the ICAI, which allows them to practice as a Chartered Accountant. However, to legally practice as an auditor, TCAA, 1949, requires the qualified candidates to obtain a certificate of practice from the ICAI. The institute issues this certificate upon payment of a fee, without requiring any additional qualifying exams. Notably, only practicing CAs with certificate of practice are eligible to be appointed as company auditors (TCA, s.141).

(ii) Cost Accountant

To become a qualified CMA, an interested candidate must complete a three-tier course and examination structure. This is detailed in the Cost and Works Accountants Regulation, 1959 (TCWAR, 1959), as follows:

- Foundation course (TCWAR, 1959, reg. 20A): All candidates interested in becoming a CMA may apply for the foundation course upon successful completion of their Class 10, Class 10+2, National Diploma in Commerce Examination by AICTE, or Diploma in Rural Service Examination. Candidates admitted after class 10 or mere appearance in class 10+2 exam will only receive a provisional candidature, and the same will be regularized only on the submission of the pass certificate of class 10+2 examination, within 36 months of admission to the foundation course.
- Intermediate Course (TCWAR, 1959, reg. 30): On the successful completion of the foundation course or on the completion of an undergraduate course from a recognised university, candidates may apply for the intermediate course.
- Final Course (TCWAR, 1959, reg. 33): This is the final step in the course structure of a prospective CMA. A successful completion of the final course will enable the aspirant to obtain membership of the institute and function as a fully qualified CMA.
- Practical Training (TCWAR, 1959, reg. 44): Candidates who complete the prescribed examinations must undergo a minimum of three years of practical training, as mandated by the council, to qualify for full associate membership (ACMA). This requirement applies to anyone who clears ICMAI's exams or holds qualifications that ICMAI recognizes as equivalent, whether earned in India or abroad. As long as the qualification is recognized by ICMAI and the candidate completes the required practical training, they are eligible for membership in ICMAI.

Similar to CAs in India, CMAs do not have an exit exam that qualifies them for practice. Upon completing the prescribed educational qualification, a candidate may apply and obtain membership at the ICMAI. All such duly qualified CMAs must obtain a certificate of practice from the Council of ICMAI, which enables them to practice as CMAs in India. This certificate is obtained for a fee and not through any exams. (TCMAA, 1959, sec. 6; TCWAR, 1959, reg. 10).

(iii) Company Secretaries

Any CS aspirant who has attained the age of 21 may pursue the prescribed qualifications. The qualification process consists of three stages:

- Foundation Programme: Previously, any aspirant who completed 10+2 grade could enroll for the foundation programme. This is now replaced by CSEET (refer to point 2 below).
- Executive Programme: Any Indian aspirant who has graduated 10+2 grade and has passed the Company Secretary Executive Entrance Test (CSEET) can enroll in this course.
- Professional Programme: On completing the executive programme, candidates may enroll in the professional programme.

- Practical Training: Candidates who have completed the professional programme will become eligible for membership in ICSI only on the completion of practical training, as prescribed under the applicable law (The Company Secretaries (Amendment) Regulations, 2020, reg. 46BA, 46BB).

CS aspirants do not have an exit exam that qualifies them for practice. On completion of the prescribed educational qualification, an aspirant may apply and obtain a membership at ICSI. All duly qualified CSs ought to obtain a Certificate of Practice from the Council of ICSI to be able to practice as a CS in India or elsewhere. This certificate is obtained for a fee and does not require an exam.

(iv) **Bookkeepers**

Since no specific qualification requirements are prescribed under Indian law, bookkeeping services may be offered by individuals with varied educational backgrounds.

2.5.3 Other Restrictions for Professionals Rendering Accounting, Auditing and Bookkeeping Services

(i) **Chartered Accountants**

There exists no citizenship requirement for individuals to become chartered accountants, auditors, or bookkeepers in India. However, the proviso to section 4(1)(v) and Appendix 7 of the TCAA, 1949, empower the ICAI and central government to impose additional conditions on non-residents seeking entry in the register of members maintained by ICAI. Additionally, participation or practice of foreign professionals and the scope of their work are also defined by Memorandum of Understanding (MoUs) and Mutual Recognition Agreements (MRAs) signed by the ICAI with its corresponding foreign institutions. These agreements facilitate global professional mobility, allowing qualified members of both the ICAI and foreign accounting bodies to gain membership in the concerned institutes.

Box 5. List of Qualification Reciprocity Arrangements by ICAI

- Memorandum of Understanding between ICAI and Chartered Accountants – Australia and New Zealand (CAANZ)
- Mutual Recognition Agreement between ICAI and the Institute of Chartered Accountants of Nepal (ICAN)
- Mutual Recognition Agreement with The Malaysian Institute of Certified Public Accountants (MICPA)
- Memorandum of Understanding with The Institute of Chartered Accountants in England and Wales
- Memorandum of Understanding with Chartered Professional Accountants of Canada (CPA Canada)
- Mutual Recognition Agreement with the Institute of Certified Public Accountants in Ireland (CPA Ireland)
- Mutual Recognition Agreement with the South African Institute of Chartered Accountants (SAICA)
- Mutual Recognition Agreement (MRA) with CPA Australia

(Source extracted on 19.09.2025: MoU/MRA/Joint Declarations signed with Foreign Bodies, ICAI (2025))

Box 6. List of Unilateral Agreements/Pilot International Pathway Programme

- ICAI members can become the members of Malaysian Institute of Accountants (MIA)
- ICAI Members in Singapore are now eligible to become ISCA Associate Member
- International Pathway Programme of Chartered Accountants Australia & New Zealand
- International Pathway Programme of the Institute of Chartered Accountants of England & Wales (ICAEW)
- License Agreement with ISACA

(Source extracted on 19.09.2025: MoU/MRA/Joint Declarations signed with Foreign Bodies, ICAI (2025))

An MRA between ICAI and a corresponding foreign body enables qualified Indian CAs to obtain equivalency and the right to practice in that country, typically through bridge courses and other such mechanisms. In countries without such agreements, Indian CAs must meet all local legal requirements, just as foreign CAs must do in India. Additionally, the ICAI Council may set conditions under which it recognises foreign qualifications for membership. The law also provides for negative reciprocity i.e. if a foreign country discriminates against Indian CAs or bars them from joining their CA institute, then nationals of that country will not be permitted to practice the profession in India (TCAA, sec. 29).

Further, any entity providing chartered accountancy services in India must operate as a sole proprietorship, partnership, or LLP. Section 25 of TCAA, prohibits CA firms from being incorporated as a company. Additionally, the first schedule of TCAA read with TCAR permits CAs to enter into fee and/ or profit-sharing arrangements (TCAA, First Schedule, Part I, clause 2 and 3) and partnerships (TCAA, First Schedule, Part I, clause 4 and 5) with non-CA professionals. Such non-CA professionals are particularly identified under TCAR, 1988, for fee and/ or profit-sharing arrangements (TCAR, 1988, regulation 53A) and for multi-disciplinary partnerships (TCAR, 1988, regulation 53B). Further, the ICAI notified certain guidelines in 2021 pertaining to the formation of multi-disciplinary partnerships to guide such endeavours.

In India, CAs are prohibited from advertising their services (TCAA, Schedule I). Clause 6 under Part I of the first schedule to TCAA prohibits CAs from soliciting clients/ professional work, directly or indirectly, via any medium, and clause 7 under Part I of the first schedule to TCAA prohibits the advertisement of professional attainments or services, as well as the usage of designations other than CA. Violation of these restrictions will be considered a professional misconduct in relation to chartered accountants in practice. However, the proviso to clause 7 permits members to advertise through a write-up, subject to guidelines issued by the Council. As of April 2026, ICAI has relaxed these restrictions by permitting fact-based professional advertising, granting greater creative flexibility in advertising "write-ups," and explicitly allowing "push technology" to enable Indian firms to enhance visibility and compete globally (ICAI Press Release dated 12 December, 2025).

(ii) Cost Accountant

There is no citizenship requirement for individuals to become cost accountants in India. However, the proviso to section 4(1)(iv) of the TCMAA, 1959, empowers the ICMAI and central government to impose additional conditions on non-residents seeking entry in the register of members maintained by ICMAI. Additionally, ICMAI has signed various MoUs with corresponding foreign bodies to mutually recognise qualifications, promote collaborative activities, exchange knowledge, and enhance technical cooperation. These MoUs define the scope of practice and study for international candidates in India. Below are a few of the key MoUs:

Box 7. List of MoUs by ICMAI

- Institute of Public Accountants (IPA), Australia
- Chartered Institute for Securities and Investment, UK (CISI)
- Chartered Institute of Public Finance and Accountancy (CIPFA), UK
- Institute of Certified Management Accountants of Sri Lanka
- Chartered Institute of Management Accountants (CIMA), UK
- National Institute of Accountants, Australia (NIA)
- The Association of Chartered Certified Accountants (ACCA), UK

(Source extracted on 19.09.25: MoU/MRA/Joint Declarations signed with Foreign Bodies, ICAI (2025))

These MoUs provide bridging requirements for qualified personnel to attain equivalency in regards to a corresponding foreign Organisation. The legislation also discusses negative reciprocity, i.e. if any foreign nation accords discriminatory treatment to Indian domiciled CMAs, prevents them from becoming members in corresponding institutes in such countries or prevents them from practicing the profession, members of such countries shall not be permitted to practice the profession in India or become members of the ICMAI (TCMAA, 1959, sec. 38).

In India, an entity providing cost accountancy services may be structured as a sole proprietorship, partnership, or LLP. CMA firms are prohibited from being incorporated as a company (TCMAA, 1959, sec. 26). Further, the first schedule of TCMAA, read with TCWAR, permits CMAs to enter into fee and/ or profit-sharing arrangements (TCMAA, First Schedule, Part I, clause 2 and 3) and partnerships (TCMAA, First Schedule, Part I, clause 4 and 5) with non-CMA professionals. This legal position, thus, paves the way for the formation of multi-disciplinary practices. Regulations 111B and 111C of the TCWAR, identify particular non-CMA professionals who are permitted to form fee/profit-sharing and partnership arrangements with CMAs. The ICMAI has also released draft guidelines for the formation of multi-disciplinary practices for public comments (Institute of Cost Accountants of India, 2021).

In terms of advertising rights, CMAs had the same position as that of CAs. The first schedule to TCMAA prohibits them from soliciting clients/professional work and from advertising professional attainments or services (TCMAA, Schedule I, Clauses 6 and 7). Violation of these restrictions will be considered a professional misconduct. However, the proviso to clause 7 permits a member in practice to advertise through a write-up, subject to guidelines issued by the Council. The Council Guidelines for Advertisement, 2025, for Members in Practice provides a structured and streamlined mechanism for advertisements according to the guidelines.

(iii) Company Secretaries

There is no citizenship requirement for individuals to become company secretaries in India. However, the proviso to section 4(1)(e) of the TCSA, 1980, empower the ICSI and central government to impose additional conditions on non-residents seeking entry in the register of members maintained by ICMAI. Foreign qualifications will also be recognized if aspirants are members of the Chartered Governance Institute (CGI), London, since ICSI has entered into an MRA with ICSA. This agreement allows reciprocal membership for members of both the Institutes, subject to obtaining certain prescribed qualifications.

The legislation also discusses negative reciprocity, i.e., if any foreign nation accords discriminatory treatment to Indian CSs or prevents them from becoming members in corresponding CS institutes in such countries, members of such countries shall not be permitted to practice the profession in India. The Council of ICSI may prescribe conditions based on which foreign qualifications may be recognised for membership in ICSI (TCSA, 1980, sec. 38).

Any entity providing company secretary services can be a sole proprietorship, a partnership, or an LLP. A CS enterprise is prohibited from being an incorporated company (TCSA, 1980, sec. 26). Further, the first schedule of TCSA, read with TCSR, 1982, permits CSs to enter into fee and/ or profit-sharing arrangements (TCSA, 1980, First Schedule, Part I, clause 2 and 3) and partnerships (TCSA, 1980, First Schedule, Part I, clause 4 and 5) with non-CS professionals. Such non-CS professionals are particularly identified under TCSR, 1982 for fee and/ or profit-sharing arrangements (TCSR, 1982, regulation 168A) and for multi-disciplinary partnerships (TCSR, 1982, regulation 168B). Further, the ICSI particularly permits the formation of multi-disciplinary partnerships under Regulation 165A of TCSR, 1982. The Council maintains a register of members of the Institute, which include each members' full name, date of birth, domicile, residential and professional addresses TCSA 1980, sec. 19(1)).

CSs in India experience restrictions similar to those of CAs and Cost Accountants in advertising their services. The first schedule to TCSA prohibits CSs from soliciting clients/professional work via any means (TCSA, 1980, Schedule I, Clause 6) and from advertising professional attainments or services or using designations other than as prescribed (TCSA, 1980, Schedule I, Clause 7). Violation of these restrictions will be considered professional misconduct on the part of the CS. However, certain exceptions are provided, permitting response to tenders or advertising through a write-up, subject to guidelines issued by the Council. Further, the ICSI has notified the ICSI (Guidelines for Advertisement by Company Secretaries), 2020, to regulate advertising and publicity of professional services specifically. The ICSI (Management and Development of Company Secretaries in Practice) Guidelines, 2023, provide a comprehensive framework for professional practice, including firm management, service areas, including branding and advertisement.

Box 8. India's Commitment in Accounting, Auditing and Bookkeeping Services under GATS and its FTAs

India has not committed to accounting, auditing and bookkeeping services under GATS.

Accounting and bookkeeping services

As far as accounting and bookkeeping services are concerned, India has not placed any limitation on market access and national treatment for the supply of services through Mode 1 (cross-border trade) and Mode 2 (consumption abroad) in its FTAs with Korea, Japan, Singapore, Malaysia, Mauritius, Australia, the United Arab Emirates (UAE), the European Free Trade Association (EFTA), and the UK.

Further, there is a total restriction on market access and national treatment for the supply of services through Mode 3 (commercial presence) in all of India's FTAs except for its FTA with the UK, where there are no restrictions on market access and national treatment on the supply of services through this mode. Market access is, however, subject to the limitations on the permissible forms of establishment, which are: sole proprietorship, partnership or limited liability partnership firms.

Market access for the supply of services through Mode 4 (temporary movement of natural persons) is subject to the limitations on entry and stay for specific categories of services suppliers, including business visitors, intra-corporate transferees, contractual services suppliers, independent professionals, installers or servicers, and accompanying spouse and dependents as prescribed under horizontal commitments in India's schedule of commitments in trade in services, chapter or annex on movement of natural persons in these FTAs. Market access for supply of services through Mode 4 in India-Singapore FTA is subject to the additional condition of obtaining professional indemnity insurance from home country for a period of stay upto 12 months.

National treatment for the supply of services through Mode 4 is also further subject to the requirement of obtaining professional indemnity insurance from the home country of the service provider.

Additionally, national treatment for the supply of services through Modes 1, 2, and 4 is subject to the limitation that services requiring the use of the title of Chartered Accountant or Cost & Works Accountant under applicable domestic laws can be rendered only subject to registration with the relevant professional body under a scheme of reciprocity. This condition is present in India's FTAs with Australia, EFTA, Mauritius and UAE. However, in India's recent FTA with the UK, this condition is applicable to all the four modes of supply.

Auditing services

India has committed to auditing services only in its recent FTA with the United Kingdom (UK); this sub-sector has not been committed in India's other FTAs. The UK's service providers face complete restrictions on market access and national treatment for the supply of services through Mode 1 in this sub-sector.

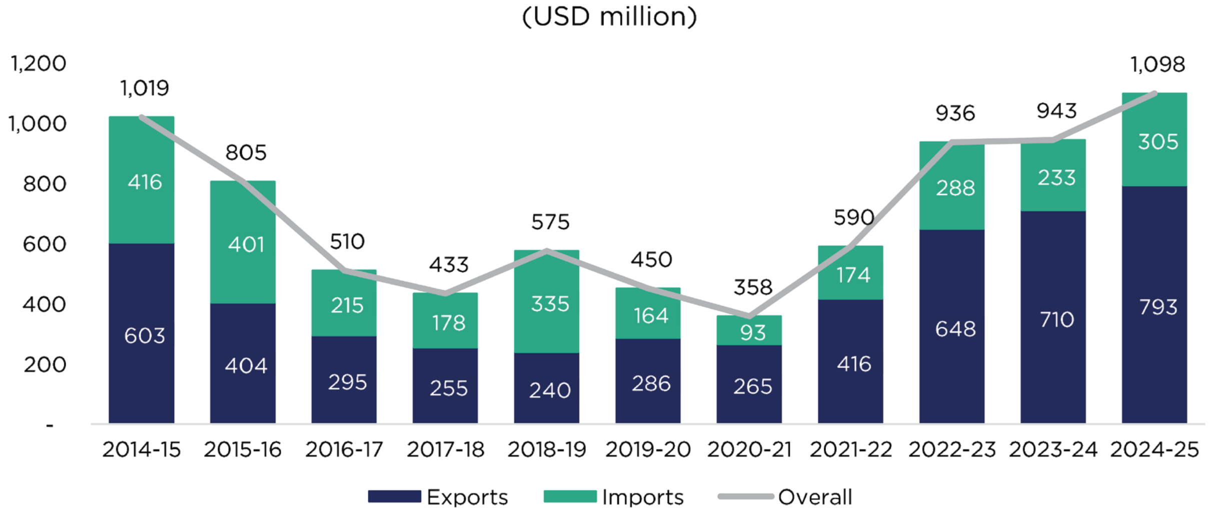
The supply of services through Mode 2 is not subject to any market access limitations. For the supply of services through Mode 3, there are no limitations on market access, however, market access for this mode of supply is subject to the condition that commercial presence can only take the form of sole proprietorship, partnership or limited liability partnership firms. Further, there are no limitations on national treatment for the supply of services through Modes 2 and 3.

Market access and national treatment for the supply of services through Mode 4 is subject to the limitations on the categories of service suppliers in the horizontal section of the schedule of commitment in the FTA. Additionally, national treatment for the UK service suppliers is further subject to the requirement of obtaining professional indemnity insurance from the UK. Furthermore, national treatment for Modes 2, 3, and 4 requires that services requiring use of the title of Chartered Accountant or Cost & Works Accountant under applicable domestic laws can be rendered only subject to registration with the relevant professional body under a scheme of reciprocity.

2.6 Architectural Services

Architectural services drive infrastructure development in India. It encompasses design, planning, and consultancy for residential, commercial, and infrastructure projects. Rapid urbanisation and modernisation drive, with a growing focus on sustainability, have propelled this sector. Despite its potential, trade in architectural services in India remains modest, offering significant opportunities for growth. The RBI's data on exports and imports from 2014–15 to 2024–25 (Figure 6) shows that exports increased from US$603 million to US$793 million during this period. At the same time, imports decreased from US$416 million in FY15 to US$305 million in FY25.

Figure 6. Trade in Architectural Services



Source: RBI data on invisibles

The modest trade figures indicate an opportunity to boost growth in the subsector. The government's focus on initiatives, such as the Smart Cities Mission, Housing for All, and other large-scale construction and infrastructure projects, is likely to cause a surge in demand for skilled professionals in this sector.

2.6.1 Legal and Regulatory Framework for Professionals Rendering Architectural Services

The Architects Act, 1972 (TAA, 1972), governs the practice of architecture in India through a structured regulatory framework. It seeks to safeguard the profession by preventing unqualified individuals from providing architectural services and ensuring compliance with prescribed standards. To this end, TAA mandates the registration of architects (TAA, 1972, secs. 25–35), specifies recognised qualifications in its schedule (TAA, 1972, sec. 14), and prescribes standards of practice. The Council of Architecture (CoA), established under the TAA, is the statutory body that oversees the profession by maintaining standards for education, licensing, and practice (TAA, 1972, sec. 3). To support this framework, the central government is empowered to formulate rules under TAA, while the CoA is authorised to develop regulations as outlined in TAA.

The CoA regulations and guidelines set minimum standards for architectural education at undergraduate, postgraduate, and diploma levels. They outline eligibility criteria, course durations, structures, and professional examination requirements. The

CoA's Samarthaya Portal also facilitates knowledge sharing, research collaboration, online skill training, digital library access, research publication, awards management, and placement opportunities between architects and schools. TAA includes a single schedule, mentioned under section 14, that lists the recognised qualifications from Indian and foreign universities. It also prescribes the process for recognising qualifications from universities not included in the schedule, ensuring that architectural education and practice in India align with the required standards of quality and competence (TAA, 1972, secs. 14, 15).

Indian universities granting architectural qualifications not listed in the Schedule of the Architects Act can apply to the Central Government for recognition. After consulting the CoA, the government may amend the Schedule to include these qualifications and set a recognition date (TAA, 1972, sec. 14). Additionally, the CoA can negotiate with its foreign counterparts to establish reciprocity agreements for recognising foreign qualifications (TAA, 1972, sec. 15). In the absence of a reciprocity agreement, the government may, in consultation with the CoA, recognise architectural qualifications granted by foreign universities through a notification published in the Official Gazette.

The CoA regulates the professional conduct of architects through the Architects (Professional Conduct) Regulations, 1989 (TAPCR, 1989). Regulation 2 of TAPCR requires architects to apply their skills to the creative, responsible, and economic development of their country. It also urges architects working in other countries to observe the code of conduct applicable in such countries. The CoA strictly prohibits unethical practices such as offering or accepting commissions, supplanting peers, or engaging in unauthorised advertising, except when explicitly allowed under established guidelines. Adherence to the standards in the regulation is mandatory, and any violation is treated as professional misconduct (TAPCR, 1989, reg. 2).

2.6.2 Competencies of Professionals to Render Architectural Services

The undergraduate architectural education in India is regulated through the CoA (Minimum Standards of Architectural Education) Regulations, 2020 (COAMSAER, 2020). To enroll in the Bachelor of Architecture (B.Arch.) program, candidates must qualify the 10+2 examination or a 10+3 diploma and qualify an aptitude test (COAMSAER, 2020, reg. 4), such as the National Aptitude Test in Architecture (NATA) or the Joint Entrance Examination (JEE-Main/Advanced). Additionally, the Architecture Aptitude Test (AAT) is also conducted to get admission to the B.Arch courses offered by the IIT BHU, IIT Kharagpur, and IIT Roorkee, and only the candidates who qualify for the JEE Advanced are eligible to appear for the AAT exam (Joint Entrance Examination (Advanced), 2026).

The All-India Council for Technical Education (AICTE) coordinates the development of technical education in the country, including architecture (AICTE Act, 1987, sec. 10(b)). However, its role in architecture education has been clarified as secondary to that of the CoA. The Hon'ble Supreme Court, *All India Council for Technical Education v. Shri Prince Shivaji Maratha Boarding House's College of Architecture & Ors. (AIRONLINE 2019 SC 1422)*, categorically held that "so far as recognition of degrees and diplomas of architecture education is concerned, the 1972 Act shall prevail. AICTE will not be entitled to impose any regulatory measure in connection with the degrees and diplomas in the subject of architecture. Norms and Regulations set by CoA and other specified authorities under the 1972 Act would have to be followed by an institution imparting education for degrees and diplomas in architecture." The Court thus made it explicit that AICTE would not have regulatory control over institutions imparting architecture education, with CoA retaining primary authority for accreditation and regulation. AICTE's involvement is consequently limited to its broader mandate of technical education, without extending to the regulatory oversight of architecture programs, which falls within the distinct statutory domain of the CoA.

The five-year B.Arch. programme follows a learner-centric Choice-Based Credit System and includes practical training (COAMSAER, 2020, app. A). Students must earn the required credits and complete the course within eight years, with a one-year extension allowed in exceptional cases (COAMSAER, 2020, reg. 3(6)). There is no exit examination at the end of the course, instead the candidates have to qualify all the papers at the university level to obtain a B.Arch. degree. After a candidate receives the B.Arch degree, they must have their name entered in the register maintained by CoA to practice architecture in India (TAA, 1972, sec. 23(2)).

A master's degree (M.Arch.) is not mandatory for obtaining a license to practice as an architect, but architects can pursue such a specialization. Subjects offered as modules and electives in the B. Arch curriculum are also available as specialization options in M.Arch programs. Admission to M.Arch programs require candidates to clear the Postgraduate Entrance Test in Architecture (PGETA), and such other qualifications as specified by the CoA (Minimum Standards of Architectural Education for Post-Graduate Degree Programme) Guidelines, 2022. The M.Arch course spans two years and must be completed within a maximum of three years. Upon earning the degree, architects can add additional qualifications to the register by paying the prescribed fee.

A person can register as an architect in India by paying the required fee if they reside or practice in the country and possess a recognised architectural qualification (TAA, 1972, sec. 25). Foreigners can register in India only if their qualifications are recognised under section 15(1) of TAA, and Indian citizens with similar qualifications can reciprocally register and practice in such country, or if the central government has approved the qualification under a reciprocity agreement. Notably, only registered individuals or a firm of architects are entitled to use the title 'architect' (TAA, 1972, sec. 37(1)).

However, in *Mukesh Kumar Manhar and Anr. v. State Of Madhya Pradesh and Ors. (2005(4) MPHT 270)*, the Division Bench of the Hon'ble Madhya Pradesh High Court held that the statement of objects and reasons of the Architects Act states that the legislation is intended to protect the title of 'architects', but does not intend to make the design, supervision and construction of buildings an exclusive responsibility of architects. Other professionals like engineers, are free to engage themselves in similar responsibilities in respect of building construction work, provided they do not style themselves as architects. In the *Council of Architecture v. Mr. Mukesh Goyal & Ors. (AIR 2020 SC 1736)*, the Hon'ble Supreme Court of India held that section 37 of TAA does not prohibit individuals not registered under TAA, 1972 from undertaking the practice of architecture and cognate activities.

Apart from the CoA, the Indian Institute of Architects (IIA), a professional body, actively supports and represents architects in India. It has state-level organisations called Chapters, which operate at the state and union territory level to promote the architectural profession throughout India. These chapters are part of the IIA's broader network of centers and sub-centers, enabling the national body to engage with architects and the public at the regional level. The IIA works to enhance the aesthetic, scientific, and practical aspects of architecture. It promotes planning and building practices by advancing architectural education, training, and standards. The IIA upholds high standards of practice among architects and fosters collaboration through its membership categories, which include Honorary Fellow, Fellow, Associate, Licentiate, Retired Fellow, Retired Associate, and Retired Licentiate, thereby contributing significantly to the growth and recognition of the field in India.

2.6.3 Other Restrictions for Professionals Rendering Architectural Services

There is a residency requirement to render architectural services. Section 25 of TAA, 1972, stipulates that a person is entitled to registration if they reside or carry on the profession of an architect in India. The proviso to Section 25 further stipulates that foreigners shall be entitled to registration by virtue of a qualification only if Indian architects are permitted to enter and practice the profession in their home country and if their qualification is a recognised qualification under Section 15(2) of TAA, 1972.

As far as the forms of establishment are concerned, TAA, 1972, does not explicitly lay out the forms of establishment permissible to render architectural services. Section 37(1) of TAA, 1972, only stipulates that no person other than a registered architect, or a firm of architects, shall use the title and style of architect. Therefore, Limited Companies, Private/Public Companies, societies and other juridical persons are not entitled to use the title and style of architect, nor are they entitled to practice the profession of architecture (Council of Architecture). However, the Hon'ble Delhi High Court in *Sudhir Vohra v. Registrar of Companies and Ors. (AIRONLINE 2018 DEL 51)* held that TAA, 1972, neither prescribes that only registered architects can provide architectural services, nor contains any clause prohibiting companies and LLPs from providing architectural services. The Act only prohibits the use of the title and style of 'architect' by unregistered natural persons or juristic entities, such as LLPs and companies. It does not prevent unregistered persons, including juristic entities, from rendering architectural services. Accordingly, companies or LLPs providing architectural services could be incorporated without an approval/NOC from the CoA.

The Architects (Professional Conduct) Regulations, 1989 (TAPCR, 1989), impose advertising restrictions on architects. Regulation 2(1)(xxv) stipulates that an architect shall not advertise his professional services nor shall he allow his name to be included in an advertisement or to be used for publicity purposes, save for the following exceptions:

(i) a notice of change of address may be published on three occasions and correspondents may be informed by post,

(ii) an architect may exhibit his name outside his office and on a building, either under construction or completed, for which he is or was an architect, provided the lettering does not exceed 10 cm. in height,

(iii) advertisements including the name and address of an architect may be published in connection with calling of tenders, staff requirements and similar matters,

(iv) may allow his name to be associated with illustrations and descriptions of his work in the press or other public media but he shall not give or accept any consideration for such appearances,

(v) may allow his name to appear in advertisements inserted in the press by suppliers or manufacturers of materials used in a building he has designed, provided his name is included in an unostentatious manner and he does not accept any consideration for its use,

(vi) may allow his name to appear in a brochure prepared by the clients for the purpose of advertising or promoting projects for which he has been commissioned,

(vii) may produce or publish brochures, pamphlets describing his experience and capabilities for distribution to those potential clients whom he can identify by name and position,

(viii) may allow his name to appear in the classified columns of the trade / professional directory and/or telephone directory/ website.

Further Regulation 2(1)(xiv) of TAPCR, 1989 stipulates that an architect "*shall not prepare designs in competition with other architects for a client without payment or for a reduced fee (except in a competition conducted in accordance with the Architectural competition guidelines approved by the Council)*".

Box 9. India's Commitment in Architectural Services under GATS and its FTAs

India has not committed to architectural services under GATS.

In its FTAs with Korea, Japan, Malaysia, Mauritius, Australia, the UAE, EFTA, and the UK, India has not placed any limitations on market access or national treatment for the supply of architectural services through Modes 1 and 2. Service suppliers from these countries can access the Indian market freely under these modes, as India has completely liberalized this sub-sector for them. However, under its FTA with Singapore, India requires that an architect be physically present in India and licensed by the CoA carry out the implementation for these modes of supply.

For Mode 3, India permits market access only through incorporation as a partnership firm consisting of architects across all its FTAs. Additionally, in its FTA with the UK, India has specified commercial presence to be established as a sole proprietorship or a partnership firm. India does not impose any limitations on national treatment for this mode either.

Under the FTA with Malaysia, however, India caps foreign equity at 51 per cent. It requires prior approval from the Foreign Investment Promotion Board (FIPB) if the foreign investor already has a prior collaboration in the same service sector in India. India also denies national treatment to Malaysian service suppliers.[4]

Under the FTA with Mauritius, India requires service suppliers to obtain prior government approval for market access. However, India provides a carve-out for NRIs and PIOs, though it has restrictions on repatriation.

India subjects service suppliers from Mauritius, Australia, the UAE, and EFTA to registration with the CoA under a reciprocity scheme in order to grant them national treatment for supplying services through Modes 1, 2, and 3. India does not explicitly impose this requirement in its FTAs with Korea, Japan, and Singapore.

For Mode 4, India extends market access and national treatment to service suppliers from Korea, Japan, and Malaysia according to the horizontal commitments specified in the schedule of commitments in the respective FTAs. In contrast, India restricts market access and national treatment in its FTAs with Mauritius, Australia, the UAE, EFTA, and the UK to professionals who act as consultants or designers for specific projects in India, provided they receive prior permission from the central government. These professionals must also be recognised as 'Architects' under Indian law and must register with the relevant professional body under a reciprocity scheme between India and their home country.

4 The FIPB was abolished in 2017; such approvals are currently processed through the Foreign Investment Facilitation Portal in DPIIT.

2.7 Landscape Architectural Services and Urban Planning

Urban planning and landscape architectural services are integral to addressing the rapid urbanisation and complex challenges faced by growing cities in India. While these professions align with architecture, they also function as independent disciplines. An urban planner works to create and implement plans for the development of cities, towns, and other urban areas. Landscape architects focus on designing open spaces, incorporating elements such as plants, trees, and landscapes (TAA, 1972, sec. 37(1)(b)(i)).

2.7.1 Legal and Regulatory Framework for Professionals Rendering Landscape Architectural Services and Urban Planning

Urban planning in India functions within a layered legal and regulatory framework, shaped by constitutional provisions, central legislation, and state-specific town planning laws and municipal bylaws. The 73rd and 74th Constitutional Amendment Acts of 1992 introduced the Eleventh and Twelfth Schedules, which provide the basis for decentralised planning by local self-government institutions (Urban and Regional Development Plans Formulation and Implementation (URDPFI) Guidelines, 2014, 1). While the Eleventh Schedule enumerates functions that may be devolved to Panchayati Raj Institutions in rural areas, such as rural housing, roads, drinking water, and electrification, the Twelfth Schedule assigns specific responsibilities to Urban Local Bodies (Municipalities), such as urban planning including town planning, regulation of land use and construction of buildings, slum improvement, and urban forestry and environmental protection. Although "landscape architecture" is not expressly mentioned, its elements are reflected in the Twelfth Schedule through the emphasis on parks, gardens, playgrounds, and environmental management.

This constitutional foundation is operationalised through a web of statutory laws and regulations. At the national level, frameworks such as the Model Regional and Town Planning and Development Law, 1985, the URDPFI Guidelines, 2014, influence planning and development norms. Whereas, States and Union Territories have enacted their own Town and Country Planning Acts, for example, the Delhi Development Act, 1957, the Uttar Pradesh Urban Planning and Development Act, 1973, the Maharashtra Regional and Town Planning Act, 1966 and the Karnataka Town and Country Planning Act, 1961, to establish development authorities and regulate master planning, zoning, and land use.

Notably, India does not have a dedicated law governing urban planners and landscape architects. The CoA only regulates the educational aspects of these professions. Although TAA, 1972, under section 37(1)(b)(i), defines a landscape architect, it does not prohibit them from using the title or style of an architect, nor does it contain specific provisions governing their professional practice. In the absence of statutory regulation, professional bodies such as the Institute of Town Planners India (ITPI) and the Indian Society of Landscape Architects (ISOLA) play some role in guiding the profession.

Additionally, AICTE prescribes a model curriculum for an undergraduate programme in planning. ITPI recognises degrees in planning by Indian and foreign universities, while providing a mechanism for the approval of courses on planning run by various institutions, colleges, and universities, to make students eligible to become an Associate or Fellow members of ITPI. ITPI and ISOLA also provide ethical guidelines and professional conduct for urban planners and landscape architects, respectively.

2.7.2 Competencies of Professionals to Render Landscape Architectural Services and Urban Planning

Urban planning programs in India include bachelor's degrees, such as Bachelor of Planning (B.Plan) or Bachelor of Technology (B.Tech. Planning), and master's degrees, while landscape architecture is available as a specialised master's program (M.Arch Landscape). The B.Arch curriculum, mandated by the CoA, includes modules on urban planning and landscape architecture (COAMSAER, 2020, app. A). However, India does not offer dedicated bachelor's degrees in landscape architecture, and entrance requirements for these programs vary by university. Entry into planning courses is typically through standardised exams like NATA and GATE; however, there is no centralised entrance exam for landscape architecture.

Professional bodies, such as the ITPI and ISOLA, award membership to practitioners based on their qualifications and experience. These memberships allow urban planners and landscape architects to practice based on their educational credentials without requiring additional licenses. While ITPI and ISOLA provide recognition and guidance, they do not have regulatory authority over these professions.

The Town and Country Planning Organisation (TCPO) functions as a technical arm of the Ministry of Housing and Urban Affairs, providing research, advisory, and capacity support for urban and regional planning in India. Urban planners in Town and Country Planning Organisation (TCPO) for the central government shall either hold a B.Plan or a relevant post graduate degree from a recognised university/ institute (in town or city or urban or housing or country or rural or infrastructure or regional or transport or environmental planning) with three years' experience in the field of urban or regional planning in the central government or state governments or union territories or universities or recognised research institutions or public sector undertakings or semi-government or statutory or autonomous organisations (Reforms in Urban Planning Capacity in India 2021, annex 1).

Additionally, Annex 1 of the *Reforms in Urban Planning Capacity in India* (NITI Aayog, 2021) also notes desirable qualification for urban planners. A desirable qualification of urban planners may include an "Associate Membership" of the Institute of Town Planners, India along with one-year experience in Remote Sensing and Geographic Information System Application in the Central Government or State Governments or Union territories or Universities or recognised Research Institutions or Public Sector Undertakings or Semi-Government or Autonomous or Statutory Organisations.

As for the state governments, each has its own recruitment rules for appointing urban planners, and they generally follow the TCPO recruitment rules as a model. For example, a B. Plan / Master's Degree in urban planning with B.Arch/BE Civil/PG in Geography/ Economics/ Sociology) is required for entry in Delhi's T&CP Department.

2.7.3 Other Restrictions for Professionals Rendering Landscape Architectural Services and Urban Planning

India does not have a specific regulatory framework governing these professions, and therefore, there are no specific barriers to practicing these professions. Foreign professionals can practice urban planning in India by joining firms as planners or establishing partnerships, similar to architectural practices. However, they cannot hold planning positions in government organisations, which are reserved for Indian citizens.

Box 10. India's Commitment in Landscape Architectural Services and Urban Planning under GATS and its FTAs

India has not committed this sub-sector under GATS.

India has not committed to landscape architectural services in its FTA with Singapore. In its FTAs with Korea, Japan, Malaysia, Mauritius, Australia, the UAE, EFTA, and the UK, India fully liberalizes market access and national treatment for the supply of these services through Modes 1 and 2, allowing service suppliers and consumers from these countries to operate without barriers.

For Mode 3, India allows market access only through incorporation as a partnership firm consisting of architects across all its FTAs. It does not impose any limitations on national treatment under this mode. In its FTA with the UK, it has been specified that commercial presence can be established through a sole proprietorship and a partnership firm constituted by architects. Additionally, for services suppliers from the UK, national treatment for the supply of services through Modes 1, 2 and 3 that require use of the title and style of 'Architect' under applicable national law shall be subject to registration with the relevant professional body under a scheme of reciprocity.

In its FTA with Malaysia, India caps foreign equity at 51 per cent. It requires prior approval from the FIPB if the foreign investor has an existing collaboration in the same service sector. It also denies national treatment to Malaysian service suppliers.

Under the FTA with Mauritius, India requires service suppliers to obtain prior government approval to access the market and receive national treatment. However, it carves out an exception for NRIs and PIOs, though it places restrictions on repatriation.

India subjects service suppliers from Mauritius, Australia, the UAE, and EFTA to registration with the Council of Architecture under a reciprocity scheme in order to grant them national treatment for supplying services through Modes 1, 2, and 3. In contrast, India does not explicitly impose this requirement in its FTAs with Korea and Japan.

For Mode 4, India extends market access and national treatment to service suppliers from Korea, Japan, and Malaysia according to the horizontal commitments specified in the schedule of commitments in the respective FTAs. In contrast, India restricts market access and national treatment in its FTAs with Mauritius, Australia, the UAE, EFTA, and the UK to professionals who act as consultants or designers for specific projects in India, provided they receive prior permission from the central government. These professionals must also be recognised as 'Architects' under Indian law and must register with the relevant professional body under a reciprocity scheme between India and their home country.

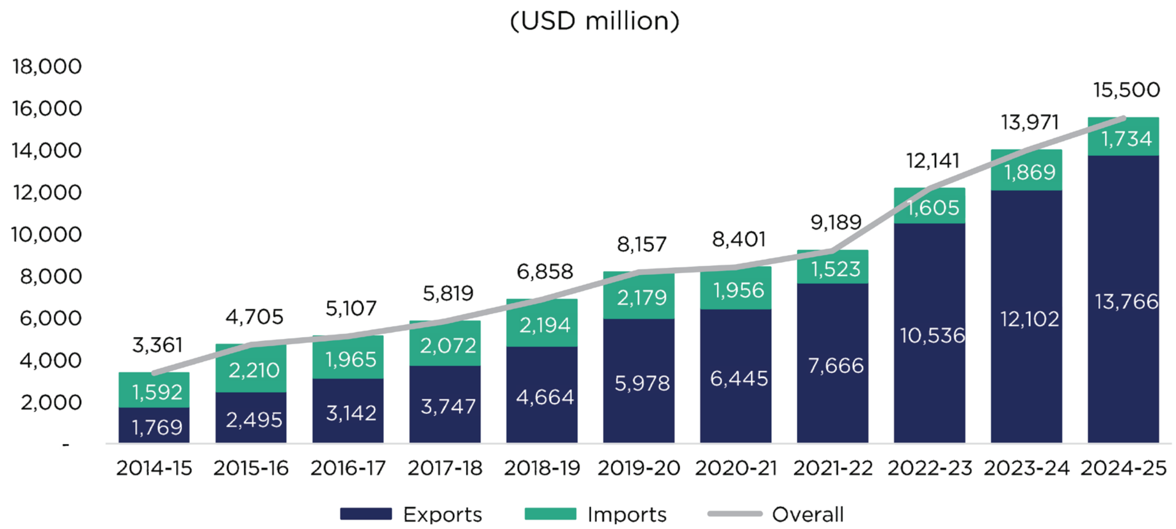
Under the India-Singapore FTA, India imposes no limitations on market access and national treatment for the supply of urban planning services through Modes 1 and 2, subject to compliance with domestic regulations. For Mode 3, it permits market access only through incorporation as a partnership firm and requires compliance with conditions set by the CoA and/or other designated regulatory agencies. National treatment is also subject to fulfilling these regulatory requirements. For Mode 4, India limits market access and national treatment to employees of juridical persons and independent professionals who have contracts with final clients in India, subject to registration with the CoA and/or other designated regulatory agencies, and entry and stay durations as outlined in the horizontal commitments.

2.8 Engineering Services

Engineering is a vast field of practice encompassing diverse disciplines, with active participation from both public and private sector enterprises. It includes multinational companies, domestic players and regional players in the organised sector and numerous small players in the unorganised sector. Between 2015 and 2022, engineering remained the dominant technical education domain, accounting for 67.2% of all technical degrees (India Employment Report 2024: Youth employment, education and skills, 115). Furthermore, engineering is a significant employment generator, particularly in civil engineering within the construction industry, as highlighted in the *India Employment Report 2024* by the ILO.

The ten-year period from 2014–15 to 2024–25 saw a significant growth in the exports and imports of engineering services, according to RBI data on invisibles (Figure 7). Exports rose from US$1,769 million to US$13,766 million, registering a CAGR of 22.8%. During the same period, imports increased from US$1,592 million to US$1,734 million, with a CAGR of 0.9%. This data demonstrates that engineering services significantly contribute to the growth of India's professional services sector.

Figure 7. Trade in Engineering Services



Source: RBI data on invisibles

2.8.1 Legal and Regulatory Framework for Professionals Rendering Engineering Services

India currently does not have a comprehensive regulatory framework that governs the profession of engineering, in a manner similar to laws governing architecture or medicine. The executive branch of the government, along with certain professional bodies, has made several attempts to introduce a legislative framework by proposing the enactment of an Engineers Bill. However, the bill is yet to be enacted by the Indian Parliament, and as a result the profession of engineering remains largely unregulated.

Although the profession itself remains unregulated, the education of engineers falls under the purview of the AICTE Act, 1987, and is regulated by the AICTE. The AICTE also enforces the All India Council for Technical Education (Constitution and Functions of National Board of Accreditation) Regulations, 2005, to oversee quality standards. The AICTE approves all bachelor's degree programmes in engineering, while statutory universities and deemed universities approved by the University Grants Commission (UGC) award these degrees. Additionally, the UGC, through the UGC (Recognition and Grant of Equivalence to Qualifications Obtained from Foreign Educational Institutions) Regulations, 2025, provides a mechanism for granting equivalence to foreign engineering degrees, enabling foreign-trained engineers to practice in the Indian market.

Engineers may not have a statutory body governing them in India. However, the industry has formed professional bodies to help set standards and guide the professionals. Membership of such bodies is generally recognised and acknowledged as a mark of quality and experience.

2.8.2 Competencies of professionals to render engineering services

In India, engineers are not required to obtain a license to practise; however, they must possess the requisite educational qualifications and technical expertise, particularly in specialized branches such as civil engineering and other construction-related fields. For construction and infrastructure-related projects, the National Building Construction Standards 2026 (NBCS 2026), applies and all civil engineers and other professionals involved in such projects must comply with the provisions of the NBCS 2026.

Admission into engineering programmes typically occurs through entrance exams, some conducted by individual universities and others through centralised testing at national or state levels. For example, JEE Main and Advanced are the gateways to Bachelor of Engineering (B.E.) and Bachelor of Technology (B.Tech) programmes at IITs, NITs, and a few other top institutions. For postgraduate programmes like M.E. or M.Tech, candidates appear for the GATE examination. States also conduct their own exams, such as the West Bengal JEE (WBJEE) and Karnataka's COMEDK UGET.

At the undergraduate level, students usually pursue either a B.E. or a B.Tech degree. Once they complete their degree from an AICTE-approved institution, ideally one accredited by the National Board of Accreditation (NBA), they are free to practice as professional engineers.

Moreover, India is also a signatory to international engineering agreements such as the Washington Accord, which are further detailed in *Box. 11*.

Box 11. List of International Engineering Agreements		
To have common qualification standards in engineering services, there are three international accords and four international agreements governing the mutual recognition of engineering qualifications and professional competence.		
Accords	**Is India a party/ member?**	**Highlights**
1. The Washington Accord (1989)	Yes	• The Washington Accord is an international agreement among bodies responsible for accrediting engineering degree programmes. It recognises the equivalency of programmes accredited by the signatory bodies. • There are currently 25 full signatories and seven provisional signatories of the Washington Accord. • The National Board of Accreditation (NBA), India, became a full signatory of the Washington Accord in 2014. • The NBA-accredited programmes offered by the Tier-1 Institutions in India are eligible for recognition by other signatories of the Washington Accord.
2. The Sydney Accord (2001)	No	• The Sydney Accord is a global agreement between organisations that accredit engineering degree programmes. It focuses on recognising the qualifications needed to become an Engineering Technologist. • There are currently 11 full signatories and two provisional signatories of the Sydney Accord.
3. The Dublin Accord (2002)	No	• The Dublin Accord is an international agreement between bodies responsible for accrediting engineering technology programmes, focusing on mutually recognising qualifications necessary for obtaining titles as Engineering Technicians. • There are currently eight full signatories and one provisional and conditional signatory of the Dublin Accord.

The three accords primarily address the mutual recognition of tertiary-level engineering qualifications (Goyal & Mukherjee, 2013). Complementing these are four international agreements that focus on competence-based recognition at the practicing engineer level. These agreements emphasize the assessment of an individual's professional competency against internationally benchmarked standards. The four agreements are:

(i) APEC Engineer Agreement (APECEA) – 1999

(ii) International Professional Engineers Agreement (IPEA) – 2001

(iii) International Engineering Technologist Agreement (IETA) – 2003

(iv) Agreement for International Engineering Technicians (AIET) – 2015

Of these four agreements, India is only a member of the IPEA (formerly the Engineers Mobility Forum). Under this arrangement, the Institution of Engineers (India) is empowered to establish and maintain the India section of the International Professional Engineers (IntPE) Register.

The underlying principle of these accords and agreements is that an engineer or technologist recognised in one member country as meeting international competency standards should only undergo minimal additional assessment, primarily for local knowledge, before being granted registration in another member country.

(Source: International Engineering Alliance)

2.8.3 Other Restrictions for Professionals Rendering Engineering Services

The engineering sector in India remains one of the most flexible and globally accessible segments of the economy. With no rigid regulatory frameworks governing the profession, the sector has remained open to international participation while allowing Indian engineers to seek opportunities abroad with relative ease. Today, India permits 100% FDI in engineering services, effectively granting full market access to foreign entities.

This openness is the result of gradual liberalisation. In the early decades after independence, India had nationalised much of its industrial base, including engineering-related sectors. The government began delicensing the engineering industry in the 1980s, a process that accelerated with the economic reforms of 1991. By 2002, the government fully opened the sector to 100% FDI, marking a significant shift toward a more investment-friendly regime (Singha and Gayithri).

Entities providing engineering or integrated engineering services can set up operations in India through various business structures, including sole proprietorships, partnerships, limited liability partnerships (LLPs), or incorporated companies. Additionally, there are no fees or advertising restrictions for professionals rendering these services.

Box 12. India's Commitment in Engineering Services under GATS and its FTAs

India has committed to engineering services under the GATS. It restricts market access and national treatment entirely for the supply of these services through Modes 1 and 2. For Mode 3, India permits market access to foreign service suppliers to operate only through incorporation and imposes a foreign equity cap of 51 per cent. However, it does not place any limitation on national treatment under this mode. For Mode 4, both market access and national treatment are subject to the horizontal commitments made under the GATS.

In its FTAs with Korea, Japan, Mauritius, Australia, the UAE, EFTA, and the UK, India has not imposed any limitations on market access or national treatment for the supply of engineering services through Modes 1, 2, and 3. For Mode 4, market access and national treatment are subject to the horizontal commitments set out in the respective FTAs.

Under its FTA with Singapore, India allows full market access and national treatment for engineering services supplied through Modes 1 and 2. For Mode 3, India allows market access only through incorporation within India, but does not impose any limitation on national treatment. For Mode 4, India applies limitations based on the horizontal commitments in the India-Singapore FTA. These apply to independent professionals and employees of juridical persons in highly skilled or managerial roles, subject to a contract with a final client in India and fulfilment of qualification and licensing requirements. In the case of juridical persons, India also imposes a ceiling of 5% of the total workforce on a project.

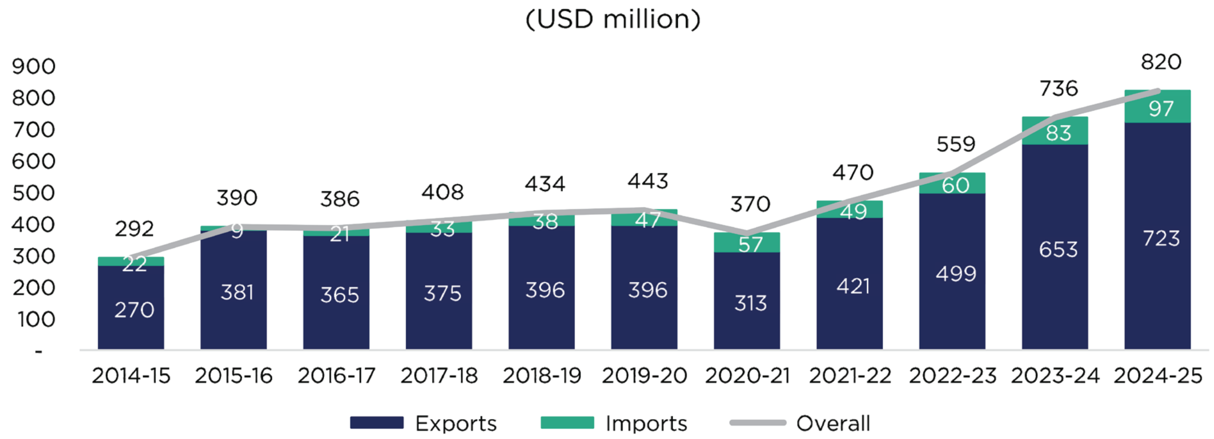
In its FTA with Malaysia, India does not place any limitations on market access or national treatment for engineering services supplied through Modes 1 and 2. For Mode 3, India allows market access only through incorporation, imposes a 51 per cent foreign equity ceiling, and requires prior approval from the FIPB if the foreign investor has an existing collaboration in that specific service sector in India. India does not extend national treatment to Malaysian service suppliers under this mode. For Mode 4, India regulates market access and national treatment according to the horizontal commitments in the India-Malaysia FTA.

2.9 Healthcare Services and Allied Healthcare Services

Healthcare and allied healthcare professionals in India include practitioners across the fields of medicine, dentistry, AYUSH, veterinary, nursing, midwifery, physiotherapy, and paramedical care. According to the World Health Organisation (WHO), a "health practitioner" encompasses all health professionals, health associate professionals, including community health workers, health care assistants, and personal care workers in health services (allopathy as well as traditional, complementary and integrative medicine) as defined in the International Standard Classification of Occupations (ISCO-08), and new or health practitioners yet to fall under an official classification but who are directly involved in patient diagnostics or care (WHO Health Practitioner Regulation: Design, Reform and Implementation Guidance).

Exports of health services from India have experienced a significant growth trajectory over the past decade. The data in Figure 8 shows exports to have surged from US$270 million in 2014-15 to US$723 million in 2024-25. This growth was not always linear; after a period of stability, exports saw a dip in 2020-21 before accelerating sharply in the following years. Imports rose from US$22 million in 2014-15 to US$97 million in 2024-25. This growth also had periods of fluctuation, but the overall trend points to an expanding engagement in the health services trade.

Figure 8. Trade in Health Services



Source: RBI data on invisibles

2.9.1 Medical Services

(i) **Legal and Regulatory Framework for Professionals Rendering Medical Services and AYUSH (Ayurveda, Yoga and Naturopathy, Unani, Siddha, and Homoeopathy, including Sowa-rigpa)**

The National Medical Commission Act, 2019 (NMC Act) regulates the practice of allopathic medicine in India through a structured legal framework. It mandates the registration of medical practitioners to prevent unqualified individuals from practicing medicine (NMC Act, 2019, sec. 34(1)); recognises medical qualifications listed in its schedules (NMC Act, 2019, sec. 35), and prescribes uniform standards for medical education and professional conduct (NMC Act, 2019, sec. 10(a)). In 2020, the National Medical Commission (NMC) was established as the apex regulatory authority for medical education and practice in India (NMC Act, 2019, sec. 3), replacing the erstwhile Medical Council of India, following the repeal of the Indian Medical Council Act, 1956.

The NMC functions through four autonomous boards: the Undergraduate Medical Education Board; the Postgraduate Medical Education Board; the Medical Assessment and Rating Board; and the Ethics and Medical Registration Board (NMC Act, 2019, sec. 16). These boards oversee medical education at the levels of undergraduate, postgraduate and super-specialty training, institutional accreditation, and professional conduct, respectively (NMC Act, 2019, sec. 24, 25, 26 and 27). The Ethics and Medical Registration Board maintains the National Register of licensed medical practitioners (NMC Act, 2019, sec. 31(1)), while State Medical Councils constituted under section 30 are responsible for maintaining and updating the State Registers and transmitting them to the national board in the prescribed format (NMC Act, 2019, sec. 31(6)).

The NMC also sets standards for medical education and conducts key national examinations, including the National Eligibility-cum-Entrance Test (NEET) and the proposed National Exit Test (NExT) (NMC Act, 2019, secs. 10(1)(a), 14, 15). Its regulatory mandate is further detailed in a set of subordinate regulations, including the National Exit Test Regulations, 2023; Postgraduate Medical Education Regulations, 2023; Recognition of Medical Qualification Regulations, 2023; Maintenance of Standards of Medical Education Regulation, 2023; Registered Medical Practitioner (Professional Conduct) Regulations, 2023; Registration of Medical Practitioners and License to Practice Medicine Regulations, 2023; Foreign Medical Graduate Licentiate Regulations, 2021; and Telemedicine Practice Guidelines, 2020.

As per the Constitution of India, *Public Health* is a subject under the State List (Constitution of India, 1950, VII Schedule, List II, Entry 6), which gives state legislatures primary authority over health-related governance. However, *Medical Education* and the *Medical Profession* fall under the Concurrent List (Constitution of India, 1950, Art. 246, VII Schedule, List III, Entry 25), empowering both the central and state governments to enact laws in these domains.

AYUSH

The National Commission for Indian System of Medicine Act (NCISM Act, 2020), provides the statutory framework for regulating the education and professional practice of Indian medical systems such as Ashtang Ayurveda, Unani, Siddha and Sowa-Rigpa (NCISM Act, 2020, sec. 2(h)). The Act mandates the registration of practitioners in either the National or State Register (NCISM Act, 2020, sec. 34(1)(a)). It establishes the National Commission for Indian System of Medicine (NCISM) as the apex regulatory authority for education, practice, and registration of professionals across these disciplines (NCISM Act, 2020, sec. 3), thereby replacing the erstwhile Central Council of Indian Medicine. Additionally, the Act repeals the Indian Medicine Central Council Act, 1970 (NCISM Act, 2020, sec.58(1)).

The NCISM operates through four autonomous boards: i) the Board of Ayurveda, ii) the Board of Unani, Siddha and Sowa-Rigpa, iii) the Medical Assessment and Rating Board for Indian System of Medicine and iv) Board of Ethics and Registration for Indian System of Medicine (NCISM Act, 2020, sec. 18(1)). These bodies determine the standards of education at the levels of undergraduate, postgraduate and super-specialty. They further, develop curriculums, frame guidelines for setting up concerned medical institutions, facilitate training of faculty, grant recognition to medical qualifications, and regulate professional conduct in accordance with the regulations made under the NCISM Act (NCISM Act, 2020, sec. 26(1)(a), (g), (i), sec. 27(1)(b)).

The Ethics and Medical Registration Board maintains the National Register of licensed medical practitioners (NCISM Act, 2020, sec. 27(1)(a)), while State Medical Councils constituted under section 31 are responsible for maintaining and updating the State Registers (NCISM Act, 2020, sec. 32(5)). In addition, the NCISM conducts NEET, NeXT, and Post-Graduate National Entrance Test (NCISM Act, 2020, sec. 14, 15, 16).

The Practitioners of Indian Medicine (Standards of Professional Conduct, Etiquette and Code of Ethics) Regulations, 1982 and the Indian Medicine Central Council (Minimum Standards of Education in Indian Medicine) Amendment Regulations, 2019, which establishes professional conduct and educational standards, also govern the practitioners of Indian system of medicine.

Homoeopathy is governed by a separate law, the National Commission for Homoeopathy Act, 2020 (NCH, 2020). This Act mirrors the exact same structure of the NCISM framework, creating the National Commission for Homoeopathy (NCH) as the apex regulatory authority for the field

(NCHA, 2020, sec. 3). The NCHA repealed the erstwhile Homoeopathy Central Council Act, 1973 and dissolved the Central Council of Homoeopathy (NCHA, 2020, sec. 58(1)).

(ii) **Competencies of Professionals to Render Medical Services and AYUSH**

Medical education in India is regulated through the NMC Act, 2019 and its related regulations. To enroll in the Bachelor of Medicine and Bachelor of Surgery (MBBS) program, candidates must have completed the 10+2 examination with qualification in specified subjects and qualify the NEET (NMC Act, 2019, sec. 14). The MBBS degree is awarded upon completing the final MBBS examination and the successful completion of a one-year compulsory internship mandated by the NMC (Compulsory Rotating Medical Internship) Regulations, 2021 (NMC, NExT Regulations, 2023, Reg. 4). This regulation of 2021 outlines the structure, duration, and clinical training standards required in the compulsory internship. A Registered Medical Practitioner (RMP) is further required to participate in Continuing Professional Development (CPD) programs regularly, accumulating a minimum of 30 credit hours every five-year cycle to maintain professional competence (NMC Registered Medical Practitioner (Professional Conduct) Regulations, 2023, reg. 4). The list of recognised medical qualifications in India is maintained by the Undergraduate Medical Education Board (UGMEB) for undergraduate qualifications and by the Postgraduate Medical Education Board (PGMEB) for postgraduate qualifications (NMC (Recognition of Medical Qualification) Regulations, 2023, reg. 5). In addition, to enhance the standards and quality of medical education, the NMC has enacted the Maintenance of Standards of Medical Education Regulations, 2023 (MSMER).

To ensure uniform standards of competence among medical graduates, the NMC Act, 2019 has proposed the NExT examination and has notified the National Exit Test Regulations, 2023, to operationalize and govern the conduct of NExT. Although not yet operational, it stipulates that NExT will serve as a common final-year undergraduate examination for granting a license to practice and enroll in the State or National Medical Register. The NMC is to conduct this exam through a designated authority, and it must be made operational within three years from the commencement of the Act, as notified by the central government. Additionally, foreign medical graduates must also qualify NExT to obtain registration and licensure to practice in India (NMC Act, 2019, sec. 15).

Once NExT becomes operational, only individuals who qualify the exam will be granted a license to practice medicine in India and have their name and qualifications entered in the National or State Medical Register (NMC Act, 2019, sec. 33(1)). Further, any individual who has obtained a foreign medical degree and is recognised as a medical practitioner in that country must also qualify NExT to be eligible for enrolment in India (NMC Act, 2019, sec. 33(2)). Any person who is not enrolled in either the State or National Register will not be permitted to practice medicine as a qualified medical practitioner in India (NMC Act, 2019, sec. 34(1)).

Foreign medical graduates (FMGs), Indian citizens or OCI who have earned their medical degrees abroad must meet specific requirements under the NMC Act, 2019, and the Foreign Medical Graduate Licentiate (FMGL) Regulations, 2021, to be eligible to practice medicine in India. These requirements include completing a minimum 54-month medical program and a 12-month internship in the same institution abroad, receiving instruction in English, registering with the relevant foreign medical authority, and completing a 12-month supervised internship in India (FMGL Regulations, 2021, reg. 4). The NMC has also clarified, through its public notices dated 07.12.2023, 19.06.2024 and 18.03.2026, that FMGs who undertook online study during their penultimate or final years must either sufficiently compensate such study through physical attendance at the foreign institution or undergo the prescribed clerkship in India before being considered eligible for registration. They must also clear NExT, which is set to replace the Foreign Medical Graduate Examination (FMGE), as a precondition for enrolment in India (NMC Act, 2019, s. 15(4)). Only after fulfilling these conditions can FMGs be enrolled in the National or State Medical Register and legally practice in India NMC (NExT) Regulations, 2023, reg. 3(3)).

While the NMC Act allows for temporary registration of foreign citizens for a limited period (NMC Act, 2019, s. 34(1)), the FMGL Regulations explicitly prohibit practice by FMGs without permanent registration post-November 2021 (FMGL Regulations, 2021, reg. 3).

After successful completion of the MBBS program, a candidate becomes eligible to pursue postgraduate medical education. As per section 15(5) of the NMC Act, admission to postgraduate broad-specialty programs (MD/MS/DNB) will be based on the NeXT, once it becomes operational.

Postgraduate medical education is regulated by the Postgraduate Medical Education Board (PGMEB) under the NMC and governed by the Post-Graduate Medical Education Regulations, 2023, which prescribe uniform standards for training, curriculum, research, and assessment (NMC Act, sec. 25).

Graduates who wish to specialize further may pursue super-specialty courses such as Doctorate of Medicine or Master of Chirurgie (M.Ch.), for which admission is granted through a national-level entrance examination, currently NEET-SS. These programs are designed to produce highly skilled specialists in disciplines like cardiology, neurology, surgical gastroenterology, etc. The PGMEB, functioning under the supervision of the NMC, regulates these courses in accordance with the Post-Graduate Medical Education Regulations, 2023 (PGMER) (PGMER, reg 4.1).

AYUSH

Professionals practicing Indian systems of medicine such as Ayurveda, Unani, Siddha etc. require specific educational qualifications including specialised undergraduate and postgraduate degrees.

Admission to undergraduate programmes such as, Bachelor of Ayurvedic Medicine and Surgery (BAMS), Bachelor of Unani Medicine and Surgery (BUMS), Bachelor of Siddha Medicine and Surgery (BSMS), Bachelor of Sowa-Rigpa Medicine and Surgery (B.S.R.M.S) and Bachelor of Homoeopathic Medicine and Surgery (BHMS) requires candidates to complete their 10+2 education with specified subjects and qualify NEET, as per section 14 of both the NCISM Act and the NCH Act.

The degrees are awarded upon successful completion of the academic coursework (usually 5 years) and a one-year compulsory rotating internship (NCISM (Minimum Standards of Undergraduate Ayurvedic Education) Regulations, 2022 (reg 7), NCISM (Minimum Standards of Undergraduate Unani Education) Regulations, 2022 (reg 6), NCISM (Minimum Standard of Undergraduate Siddha Education) Regulations, 2022 (reg 7), NCISM (Minimum Standard of

Undergraduate Sowa-Rigpa Education) Regulations, 2022 (reg. 5), and NCH (National Examinations in Homeopathy) Regulations, 2023, reg. 13(5)(a)). Upon attaining a degree, graduates become eligible for registration in their respective State or National Register, maintained by the Board of Ethics and Registration for each system, thereby allowing them to practice legally in India (NCISM Act, 2020, sec. 34(1); NCH Act, 2020, sec. 34(1)).

To ensure uniform standards and competence, the NeXT, is proposed to be adapted as the final qualifying exam for licensure and registration in the Indian systems of medicine as well, including homeopathy. (NCISM Act, sec. 15, NCH Act, sec. 15).

Graduates may pursue postgraduate degrees such as MD/MS in Ayurveda, MD in Unani/Siddha, or MD in Homoeopathy, regulated by the PGMEB for Indian Medicine and the PGMEB for Homoeopathy. These Boards oversee curriculum, training, assessment, and standards of education (NCISM Act, sec. 18, NCH Act, sec. 18). Admission to these postgraduate courses is based on a common entrance examination as mandated under section 16 of both the NCISM Act and the NCH Act.

Registered practitioners across all AYUSH disciplines are expected to undertake CPD trainings to maintain and update their clinical knowledge and skills. The Practitioners of Indian Medicine (Standards of Professional Conduct, Etiquette and Code of Ethics) Regulations, 1982 governs the professional conduct regulations of AYUSH practitioners. All institutions offering AYUSH education must adhere to the Indian Medicine Central Council (Minimum Standards of Education in Indian Medicine) Amendment Regulations, 2019, and the respective AYUSH regulations thereunder.

Any person with a foreign medical qualification must qualify NeXT to obtain a license to practice Indian systems of medicine and for enrollment in state or national register (NCISM Act, 2020, sec. 15(4)). A foreign citizen duly registered as a practitioner of Indian systems of medicine in accordance with the applicable laws of their home country may be granted temporary registration to practice in India, for a specified duration and under the conditions prescribed by Indian laws and regulations (NCISM Act, 2020, sec. 34(1) proviso).

(iii) **Other restrictions for professionals rendering medical services**

Entities providing medical in India can set up clinical establishments through various structures, including any person or body of persons, whether incorporated or not, such as, hospitals, maternity homes, nursing homes, dispensary, clinics, sanatorium, diagnostic labs, or similar institutions offering services in any recognised system of medicine (Clinical Establishments (Registration and Regulation) Act, 2010, sec. 2(c). All establishments must register and comply with relevant central and state regulations, such as Clinical Establishments (Central Government) Rules, 2012, including biomedical waste and radiation safety rules (Clinical Establishments Act, 2010, sec. 11).

Practitioners of allopathic medicine, Indian medicine, and homoeopathy are prohibited from advertising or soliciting patients. Registered Medical Practitioners must not endorse products or publicise cases (NMC RMP (Professional Conduct) Regulations, 2023, reg. 7, 10). Indian medicine and homoeopathy practitioners face similar restrictions on promotional activities (Practitioners of Indian Medicine (Standards of Professional Conduct, Etiquette and Code of Ethics) Regulations, 1982, Reg. 24).

2.9.2 Dental Services

(i) **Legal and Regulatory Framework for Professionals Rendering Dental Services**

Dentistry in India is regulated under the newly enacted National Dental Commission Act, 2023 (NDC Act), which repealed the Dentists Act, 1948 and abolished the Dental Council of India (DCI) w.e.f. 19.03.2026 (NDC Act, 2023, sec.58). The Act establishes the National Dental Commission (NDC) as the apex regulatory authority for overseeing dental education and professional practice across the nation (NDC Act, 2023, sec.3). Additionally, it provides for the constitution of State Dental Councils to implement regulations at the state level (NDC Act, 2023, sec.29). The regulatory framework under the NDC Act is further supplemented by the National Dental Commission Rules, 2024.

Dental practitioners in India are further regulated by legacy regulations such as the Dental Council of India Screening Test Regulations, 2009, which govern screening tests for foreign-qualified dentists; the Dental Council of India (Code of Ethics) Regulations, 2014, which establish ethical standards for dental practice; the Dental Council of India (BDS Course) Regulations, 2017, which outline the curriculum and standards for the BDS course; and the Indian Dental Association Code of Ethics, 2014, which provides professional guidelines for its members (NDC).

The NDC Act provides for the establishment of autonomous boards to perform key functions under the Act. The Undergraduate Dental Education Board and the Postgraduate Dental Education Board oversee matters of dental education including standards of education, curriculum, recognition of qualifications etc. (NDC Act, 2023, sec. 24). The Dental Assessment and Review Board evaluates dental institutions to ensure compliance with quality and regulatory standards (NDC Act, 2023. sec.25). For licensing and registration, the Ethics and Dental Registration Board maintains the National Register (NDC Act, sec. 26), while the State Dental Councils manage the State Registers (NDC Act, sec. 29).

In addition to statutory bodies, the Indian Dental Association (IDA) serves as a prominent professional Organisation representing dental practitioners across India. The IDA plays an advisory role by issuing professional guidelines such as the IDA Code of Ethics (2014) and promoting standards in dental practice, education, and public oral health through advocacy and continuing education initiatives (IDA).

(ii) **Competencies of professionals to render dental services**

Dental education in India includes the undergraduate course, Bachelor of Dental Surgery (BDS), which spans five years, including one year of compulsory rotatory internship. Eligibility for admission to this course requires completion of 10+2 education with Physics, Chemistry, Biology, and English, along with qualifying the NEET-UG, which serves as the single-window entrance exam for all dental colleges across India, whether government, private, or deemed universities (NDC Act, 2023, sec.14(1)).

Postgraduate dental education is offered through the Master of Dental Surgery (MDS) program, which is a three-year specialisation degree in disciplines such as oral surgery, orthodontics, prosthodontics, periodontology, and others. Admission to the MDS program requires candidates to qualify NEET-MDS. While some institutions may conduct additional entrance exams like the Institute of National Importance Combined Entrance Test (INI CET), NEET-UG and NEET-MDS remain the primary gateways to becoming dental practitioners in India. The National Exit Test (Dental) (NeXT Dental) is slated to replace NEET-MDS from 2026 onwards, as the basis for admission to postgraduate dental education in India (NDC Act, 2023, sec.15). On completion of the educational requirements, professionals must be registered with the National or State Register to be eligible to practice dentistry in India.

Furthermore, foreign citizens seeking to practice dentistry in India must also register in either the State Register or the National Register as per the NDC Act, 2023 (NDC Act, s. 31, s. 32). The Act also allows a foreign citizen, registered as a dentist in their home country, to apply for a temporary registration in India for a specified period and manner, as outlined by relevant regulations (NDC Act, s. 32(1)).

For Indian citizens/ OCI/PIO possessing a primary dental qualification or a postgraduate diploma awarded by any dental institution outside India, it is mandatory to qualify through the Foreign Dental Graduate Screening Test. This examination is conducted by the National Board of Examinations in Medical Sciences (NBEMS).

(iii) **Other Restrictions for Professionals Rendering Dental Services**

The legal forms of establishments permissible for medical services under the Clinical Establishments Act, 2010, whether incorporated or unincorporated, are equally applicable to dental services. Regardless of its legal structure, every dental establishment is mandated to register and comply with the requirements stipulated by the Clinical Establishments (Registration and Regulation) Act, 2010; the Clinical Establishments (Central Government) Rules, 2012; and all relevant State and Union Territory rules and notifications (Clinical Establishments (Registration and Regulation) Act, 2010, s. 11).

Dental practitioners may advertise ethically, avoiding false claims, inducements, or surrogate advertising. They must not solicit patients through agents, endorse commercial products, or publish unverified opinions in lay media. All publicity must uphold the dignity and welfare of patients (Revised Dentists (Code of Ethics) Regulations, 2014, Reg. 8.1).

Box 13. India's Commitment in Medical and Dental Services under GATS and its FTAs

India has not committed to medical and dental services under GATS.

In its FTAs with Korea, Japan, Singapore, Malaysia, Mauritius, Australia, the UAE, EFTA, and the UK, India does not place any limitation on market access for the supply of medical and dental services through Mode 1 for the supply of services on a provider-to-provider basis, such that the transaction is between established medical institutions covering areas of second opinion to help in the diagnosis of cases or in the field of research. Further, India does not place any limitation on national treatment in its FTAs with Korea, Japan, Singapore, Malaysia, Australia, and the UK for the supply of services through this mode of supply. However, in its FTAs with Mauritius, the UAE, and EFTA, the limitation on national treatment is identical to the limitations on market access in these FTAs.

India has not placed any limitation on market access and national treatment on the supply of services through Mode 2 in all its FTAs.

In its FTAs with Korea and Japan, market access for the supply of services through Mode 3 is subject to the incorporation requirement with a foreign equity ceiling of 74 per cent, subject to the condition that the latest technology for treatment will be brought in. In its FTA with Korea, national treatment is subject to the condition that publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens. Notably, India has completely restricted national treatment for the supply of services through this mode in its FTA with Japan.

In its FTA with Singapore, market access for the supply of services through Mode 3 is subject to incorporation in India and subject to the condition that the latest technology for treatment will be brought in. Also, publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens. National treatment is subject to the condition that publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens.

In its FTA with Malaysia, market access for the supply of services through Mode 3 is only through incorporation with a foreign equity ceiling of 51 per cent subject to the condition that the latest technology for treatment will be brought in and subject to the condition that in the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required. India completely restricts national treatment for Malaysian service suppliers.

In its FTA with Mauritius, Australia, the UAE, and EFTA, market access for the supply of services through Mode 3 is only through incorporation in India and subject to the condition that the latest technology for treatment will be brought in, as provided in the national treatment column. However, India does not place an incorporation requirement in its FTA with the UK. It allows complete market access, subject to the condition that the latest technology for treatment will be brought in.

India places identical limitations on national treatment in its FTAs with Mauritius, Australia, and the UAE. It is subject to the condition that Professionals qualified outside India can practice medicine for charitable purposes and dentistry for teaching and research purposes, subject to permissions from relevant authorities under the applicable domestic laws.

Publicly funded services will be available only to Indian citizens or will be supplied at differential prices to persons other than Indian citizens. However, India does not place any limitation on national treatment in its FTA with EFTA and the UK for this mode of supply.

For Mode 4, market access and national treatment are subject to commitments made in the horizontal section for the categories of service suppliers specified in India's schedule of commitment in all its FTAs, who are involved in charitable purposes, and subject to permissions from relevant authorities.

2.9.3 Veterinary Service

Veterinary practitioners play a pivotal role in safeguarding animal health, public safety, food safety and in supporting the agrarian economy. Veterinary training and practice including the deployment of veterinary doctors and para-veterinary staff falls under the State list. Therefore, they are managed individually by the respective state governments based on local needs and infrastructure (Constitution of India, 1950, Entry 15, List II, Seventh Schedule). According to the UN CPC classification, veterinary services encompass animal and veterinary hospital and non-hospital medical, surgical, and dental services delivered to animals, including but not limited to pet animals (UN CPC classification, Provisional-Code 9320).

(i) Legal and Regulatory Framework for Professionals Rendering Veterinary Services

The Indian Veterinary Council Act, 1984 (IVC Act) governs the practice of veterinary medicine in India through a comprehensive regulatory framework. The Act prohibits unqualified individuals from offering veterinary services and mandates the registration of veterinary practitioners (IVC Act, 1984, sec. 30). The Veterinary Council of India (VCI), established under section 3 of the Act, serves as the statutory authority responsible for maintaining the Indian Veterinary Practitioners' Register (IVC Act, 1984, sec. 23), regulating veterinary education (IVC Act, 1984, sec. 22), overseeing professional conduct (IVC Act, 1984, sec. 31) and recognising veterinary qualifications across the country (IVC Act, 1984, sec. 15, 16, 17).

Veterinary qualifications granted by institutions in India that are listed in the First Schedule of the IVC Act, are recognised qualifications under the Act (IVC Act, sec. 15(1)). Institutions granting qualifications not included in the First Schedule may apply to the central government to have such qualification recognised. On receiving such an application, the central government may, after consulting with the VCI, amend the Schedule by notification in the official gazette, to include such qualification and specify the effective date of recognition (IVC Act, sec. 15(2)). Similarly, foreign veterinary qualifications included in the Second Schedule and those recognised through reciprocity agreements with foreign regulatory authorities are valid to enable practice in India (IVC Act, sec. 16(1)). For veterinary qualifications obtained from countries without a reciprocity scheme, the central government, after consulting the VCI, may recognise such qualifications subject to specific conditions including enrollment in the professional register of the foreign country, limitation of practice to affiliated institutions for specific purposes like teaching or research, and restrictions on duration of practice (IVC Act, 1984, sec. 17)). More recently, the Veterinary Council of India (Foreign Veterinary Graduate Registration) Rules, 2025 have further clarified the pathway for foreign-qualified veterinarians, requiring, among other conditions, completion of the prescribed foreign degree and internship, registration with the competent foreign regulatory body, passage of the Council's test, and a further internship in India before registration is granted. This framework ensures that veterinary practitioners holding recognised qualifications meet India's professional standards.

In addition to the VCI, the IVC Act also provides for the establishment of State Veterinary Councils (SVCs), which operate as autonomous regulatory bodies (IVC Act, 1984, sec. 32). Each SVC maintains a State Veterinary Register and is responsible for registering practitioners within its jurisdiction (IVC Act, 1984, sec. 44).

Beyond statutory bodies, professional associations like the Indian Veterinary Association (IVA) and the Indian Association of Veterinary Pathologists represent veterinarians nationally and at state levels, focusing on discipline-specific issues and providing continuing development education.

(ii) Competencies of Professionals to Render Veterinary Services

The veterinary education in India includes the Bachelor of Veterinary Science and Animal Husbandry program (B.V.Sc. &

A.H.). This program is regulated under the VCI Minimum Standards of Veterinary Education (B.V.Sc. & A.H.) Regulations, 2016 and the VCI (Professional Conduct, Etiquette and Code of Ethics) Regulations, 1992, framed in accordance with the provisions of IVC Act, 1984.

To enroll in the B.V.Sc. & A.H. program, students must complete the 10+2 examination with proficiency in Physics, Chemistry, Biology, and English (VCI Minimum Standards of Veterinary Education Regulations, 2016, reg. 6(b)), and qualify through a national entrance examination such as NEET (VCI) or any competitive entrance examination conducted by a university or state government or VCI (VCI Minimum Standards of Veterinary Education Regulations, 2016, reg. 7(1)).

The B.V.Sc. & A.H. program spans 5.5 years, including a mandatory rotating internship, and must be completed at a recognised institution. Upon graduation, individuals must register with the State Veterinary Council to legally practice (VCI Minimum Standards of Veterinary Education Regulations, 2016, reg. 11, 12)). This registration further enables entry into the Indian Veterinary Practitioners' Register maintained by the VCI (VCI Act, 1984, sec. 24). Thus, only registered individuals are legally permitted to practice as veterinarians and to charge for their professional services (IVC Act, 1984, s. 29). Once registered, veterinary practitioners are authorised to diagnose and treat animal diseases, perform surgeries, issue health and post-mortem certificates, provide transport and fitness certifications, and serve as expert witnesses in courts (IVC Act, 1984, sec. 30). Presently, there is no exit examination required for veterinary practitioners to practice in India.

Foreign-qualified veterinarians are also subject to a defined registration route under the Veterinary Council of India (Foreign Veterinary Graduate Registration) Rules, 2025. A foreign veterinary graduate may be registered only if the candidate satisfies the prescribed eligibility conditions, including completion of a foreign veterinary degree of at least 54 months, a 12-month internship in the same foreign institution, English-medium instruction, passing the compulsory subjects specified in the VCI Minimum Standards Regulations, 2016, registration with the competent foreign regulatory body, and successful passage of the test conducted by the Council or another institution specified by the Central Government. The rules also require completion of a further 12-month internship in India before registration is granted, subject to limited relaxation by the Central Government in special circumstances.

While B.V.Sc. & A.H. degree is the minimum requirement for registration and practice, many professionals pursue postgraduate education to specialise further. Postgraduate veterinary education is regulated by the Indian Council of Agricultural Research (ICAR) through the VCI and is offered at various veterinary colleges across the country (ICAR).

(iii) **Other Restrictions for Professionals Rendering Veterinary Services**

The legal forms of establishments permissible for medical services under the Clinical Establishments Act, 2010, whether incorporated or unincorporated, are also applicable to veterinary services. Regardless of its chosen legal structure, every medical establishment must ensure registration and compliance with the requirements of the Clinical Establishments Act, 2010; the Clinical Establishments

(Central Government) Rules, 2012; and relevant State and Union Territory rules and notifications.

Veterinarians are barred from soliciting clients through advertisements or allowing their name/image in public promotions. However, limited factual announcements (e.g., change of practice or address) are allowed. They must also avoid indirect advertising via associated firms/ publicity in lay media, except in professional journals. (VCI (Standard of Professional Conduct, Etiquette and Code of Ethics for Veterinary Practitioners' Regulations, 1992, reg. 7).

Box 14. India's Commitment in Veterinary Services under GATS and its FTAs

India does not commit to veterinary services under GATS.

In its FTAs with Korea, Japan, Singapore, Malaysia, Australia, and the UAE, India does not impose any limitations on market access or national treatment for the supply of services through Modes 1, 2, and 3. However, in its FTA with Malaysia, market access for the supply of services through Mode 3 is also subject to the condition that, in the case of foreign investors who have prior collaboration in that specific service sector in India, approval from FIPB would be required.

In its FTA with Mauritius and EFTA, India has not imposed any limitations on market access for the supply of services through Modes 1 and 2. Market access for the supply of services through Mode 3 is subject to the limitations provided for in the national treatment column for Modes 1, 3, and 4. National treatment for Modes 1, 3, and 4 is subject to the condition that professionals qualified outside India can: (i) engage in teaching, research and charitable purposes subject to permissions from relevant authorities under the applicable domestic laws; and (ii) practice veterinary services in India subject to registration with relevant professional body under a scheme of reciprocity.

In its FTA with the UK, India has not placed any limitation on market access and national treatment for the supply of services through Modes 1, 2, and 3.

Market access and national treatment for the supply of services through Mode 4 is subject to the horizontal commitments in all of India's FTAs. Additional conditions for Mode 4 in FTAs with Mauritius and EFTA are described in the paragraph above.

2.9.4 Services Provided by Nurses and Midwives

Nursing and midwifery constitute one of the largest segments of the health workforce in India, spanning both public and private healthcare systems. According to the International Labour Organisation, Department of Statistics (ILOSTAT), *"nurses and midwives represent about half of the workers in human health and social work" (ILOSTAT).*

(i) **Legal and Regulatory Framework for Professionals Rendering Nursing and Midwifery Services**

Nursing and midwifery in India are regulated under the National Nursing and Midwifery Commission Act, 2023 (NNMC Act), which repealed the Indian Nursing Council Act, 1947 and abolished the Indian Nursing Council (NNMC Act, 2023, sec. 56). The Act establishes the National Nursing and Midwifery Commission (NNMC) (NNMC Act, 2023, sec. 3) with autonomous boards for education, assessment and rating, and ethics and registration, to ensure uniform standards across the profession (NNMC Act, 2023, sec.11). It mandates the creation of State Nursing and Midwifery Commissions, tasked with registering professionals, regulating institutions, and addressing misconduct (NNMC Act, 2023, sec. 23, 24).

The Act defines a nurse and midwifery professional as a person who has obtained the required qualification and has acquired the requisite licence to practice (NNMC Act, 2023 sec. 2(j) and sec. 2(f)). Such professionals should also be enrolled in the National or State Register maintained by the NNMC or State Council following the completion of recognised educational qualifications (NNMC Act, 2023 sec. 25).

The NNMC serves as the apex regulatory body for nurses and midwives in India and undertakes the following functions, among others: (i) establish and maintain a central registry of qualified nurses and midwives; (ii) set standards for nursing and midwifery education and practice; (iii) regulate curricula and accredit educational institutions; (iv) ensure adherence to ethical standards and professional conduct; (v) recognise foreign nursing and midwifery qualifications for registration in India; and (vi) supervise and coordinate activities of State Nursing Councils (NNMC Act, 2023, sec. 3(1)). State Nursing Councils, on the other hand, are empowered to: (i) maintain state-specific registers of nurses and midwives; (ii) admit eligible candidates to the register; (iii) investigate and adjudicate cases of professional misconduct; (iv) protect the rights and privileges of registered professionals; and (v) manage funds and resources allocated for nursing regulation within the state (NNMC Act, 2023, sec. 23, 24).

In addition, the NNMC and State Councils are empowered to enforce continuous professional development and re-registration requirements to maintain competency and quality of care (NNMC Act, 2023, sec.10(2)(d), sec. 24(2)(b)). The Act also specifies provisions for the recognition of qualifications, wherein nursing and midwifery qualifications granted by universities or institutions within India may be recognised by the Nursing and Midwifery Undergraduate and Postgraduate Board (NNMC Act, 2023, sec. 28), while qualifications granted by institutions outside India fall under the purview of the National Commission (NNMC Act, 2023, sec. 29). Complementing the Act, the NNMC Rules, 2024 and Indian Nursing Council (Nurse Practitioner Midwifery (NPM) Educator Program Curriculum) Regulations, 2020 have also been enacted to support the regulatory framework.

(ii) **Competencies of Professionals to Render Nursing and Midwifery Services**

Undergraduate nursing education in India primarily includes the Bachelor of Science in Nursing (B.Sc. Nursing), a four-year professional degree that includes practical clinical training across disciplines such as medical-surgical nursing, community health nursing, pediatric nursing, and obstetrics and gynecology. To be eligible for the B.Sc. nursing program, candidates must have completed their 10+2 education with proficiency in Physics, Chemistry, and Biology as core subjects. The admissions are based on merit or entrance examinations conducted by state or national authorities such as the NEET UG or institutional entrance tests. Presently, there is no centralised "exit exam" mandated for nursing and midwifery; however, Section 10(2)(g) of the NNMC Act, 2023 states that the National Commission may provide a mechanism, "either through final year undergraduate exam or otherwise, to ensure adequate competence" for enrolment in the National or State Register and for granting a license to practice. It does not use the exact words "exit exam" in the statute text, but it authorizes a national competence mechanism for registration/ licensure.

Additionally, the Auxiliary Nurse Midwife (ANM) and General Nursing and Midwifery (GNM) programs serve as entry-level diplomas for nursing and midwifery professionals. The ANM is typically a 2-year program, while the GNM spans 3 to 3.5 years, including clinical rotations. With the establishment of the NNMC under the NNMC Act, 2023, they serve as entry-level diploma pathways for nursing and midwifery professionals.

Candidates who qualify the B.Sc. Nursing degree and have relevant clinical experience may pursue postgraduate studies such as the Master of Science in Nursing (M.Sc. Nursing), a two-year specialisation-based program. Here, specialisations include areas such as psychiatric nursing, community health nursing, and midwifery. Admission to M.Sc. Nursing programs are often determined through entrance exams conducted by institutions or state authorities.

To be eligible to practice nursing or midwifery in India, an individual must: (i) complete an accredited nursing or midwifery education program as prescribed by the NNMC; (ii) register with the State Nursing Council or the NNMC by submitting proof of qualifications and paying the prescribed fees; and (iii) adhere to the code of professional conduct and ethics laid down by the NNMC. Their names must be entered in the national or state register, conferring a license to practice (NNMC Act, sec. 26). Foreign-trained nurses and midwives, qualified and registered in their home country, are eligible for temporary registration in India (NNMC Act, sec.27(1)(b)).

The INC published the draft "Indian Nursing Council (ANM to GNM) Two-year Bridge Program Regulations, 2024" and "Post Basic Diploma in Cardiothoracic Specialty Nursing - Residency Program Regulations, 2023", which include criteria requiring nurses from other countries to obtain an equivalence certificate from the Council prior to admission.

The Trained Nurses' Association of India, established in 1908, is a voluntary Organisation established to promote nursing education and practice, and to protect the interests of nurses. Specifically for midwifery, the Society of Midwives, India (SOMI) serves as a national-level professional Organisation for registered midwives, working to strengthen midwifery as a profession and enable its members to provide high-quality care. SOMI is also affiliated with the International Confederation of Midwives.

(iii) **Other Restrictions for Professionals Rendering Nursing and Midwifery Services**

The legal forms of establishments permissible for medical services under the Clinical Establishments Act, 2010, whether incorporated or unincorporated, are also applicable to nursing, and midwifery services. There is no specific residency requirement to practice nursing and midwifery in India. Registered nurses and midwives work across diverse settings, including hospitals, obstetrics and gynecology clinics, general health clinics, birthing centres, and private residences (Kumar & Rodney, 2014). In India, there is no explicit legislation under the NNMC Act, 2023 or related rules and regulations that prohibit nurses or midwives from advertising their services. However, advertising by nurses and midwives remains ethically sensitive and may invite disciplinary action if it undermines professional standards or patient trust. Additionally, India has undertaken initiatives to promote cross-border mobility for nurses through Mutual

Recognition Agreements (MRAs) and other international trade agreements.

2.9.5 Physiotherapy and Paramedical Services

Physiotherapy and Paramedicine in India are categorised under the allied and healthcare professions and governed by the National Commission for Allied and Healthcare Professions Act, 2021 (NCAHP Act, 2021) (NCAHP Act, 2021, Preamble). The principal regulatory body overseeing allied and healthcare professions, including physiotherapists and paramedics, is the National Commission for Allied and Healthcare Professions (NCAHP) (NCAHP Act, 2021, sec.3).

The Act distinguishes between *healthcare professionals* and allied *health professionals*, and covers 56 Allied and Healthcare Professions categorised under 10 broad recognised categories (The Schedule, NCAHP Act), with physiotherapists and paramedics often falling under the latter. Paramedical sciences focus on emergency services and the diagnostic role within the broader medical field. Professionals in this domain are crucial for assisting doctors, often during critical incidents, such as accidents or emergencies, by providing immediate care and stabilisation (Institute of Health Science).

(i) **Legal and Regulatory Framework for Professionals Rendering Physiotherapy and Paramedical Services**

Public health, including physiotherapy and paramedicine, falls under the State List (Entry 6) of the Seventh Schedule of the Constitution of India, granting states the authority to legislate on matters of healthcare delivery. However, the NCAHP Act, 2021, provides a unified regulatory structure for physiotherapists and paramedics.

The physiotherapy degree programmes, such as the Bachelor of Physiotherapy (BPT) and Master of Physiotherapy (MPT), are primarily regulated through health-sector bodies like the National Commission for Allied and Healthcare Professions (NCAHP) and are offered with approval and affiliation from relevant state or health sciences universities. The NCAHP Act establishes State Allied and Healthcare Councils responsible for maintaining state-level registers of professionals, enforcing compliance, and ensuring the delivery of ethical and competent services (NCAHP Act, sec.22). The Act also mandates the establishment of Professional Councils for each category of allied and healthcare professionals, to oversee curriculum standards, accreditation, and registration (NCAHP Act, sec.10). NCAHP issues curriculum handbooks that set national standards for programme structure, career pathways, nomenclature, duration and other key academic requirements for allied and healthcare programmes. By June 2026, the commission had released 17 such curricula, each outlining these elements in detail.

Further, the National Commission for Allied and Healthcare Professions Rules, 2021 (NCAHP Rules, 2021) prescribe the process and fee for entering a person’s name in the register (NCAHP Rules, 2021, Rules 11–15), as well as the manner in which a new allied healthcare institution can be established (NCAHP Rules, 2021, Rule 17).

Additionally, the Clinical Establishments (Registration and Regulation) Act, 2010 and Clinical Establishments (Central Government) Rules, 2012, mandate registration of all healthcare facilities, including those run by physiotherapists and paramedics. It ensures such establishments meet minimum standards for infrastructure, equipment, and qualified personnel. While it does not regulate individuals, it governs the facilities where healthcare services are provided.

Several bodies contribute to the governance of physiotherapists in India, including the National Council for Clinical Establishments (under the Clinical Establishments Registration and Regulation Act, 2010), the Central Council of Physiotherapy, the Indian Association of Physiotherapists, various State Physiotherapists Councils, the All-India Council for Physical Therapy, and the Society of Indian Physiotherapists.

In the absence of a dedicated legislation prior to the enactment of NCAHP Act, the paramedical sector in India was shaped by various professional bodies and government-affiliated institutions. Organisations such as the Indian Association of Paramedical Sciences (IAPS) and the Healthcare Sector Skill Council (HSSC) under the National Skill Development Corporation (NSDC) have contributed to establishing skill standards and ethical guidelines for paramedical training and practice. Beyond the framework established by the NCAHP Act, 2021, the governance of paramedical professionals is also influenced by various state paramedical acts, rules, and regulations. From an ethical perspective, medical deontology guides the moral actions of paramedical staff and medical activities, primarily to secure each person's well-being and protect individuals from harm (Tseng & Wang, 2021).

The Indian Association of Physiotherapists (IAP), though not a statutory body, has been instrumental in formulating ethical codes and facilitating continuing professional development. However, section 11(b) of the NCAHP Act, 2021, vests the power to regulate professional conduct, the code of ethics, and etiquette in the NCAHP.

(ii) Competencies of Professionals to Render Physiotherapy and Paramedical Services

NCAHP issues curriculum handbooks that prescribe the standards for undergraduate physiotherapy education undertaken through the Bachelor of Physiotherapy (BPT) program, a 5-year degree that includes a one-year mandatory clinical internship (NCAHP Curriculum for Physiotherapy, 2025, para. 3.4.2). Eligibility for this program requires the completion of 10+2 education with proficiency in Physics, Chemistry, and Biology. Through the communication dated 09.01.2026, the NCAHP has notified that admission is now through NEET, with admission based on NEET merit/marks and no separate cut-off percentile requirement. For foreign national students, the NCAHP material states that they must obtain an equivalence certificate or eligibility certificate from the respective State Allied and Healthcare Council, and their admission is subject to verification of a valid visa and the applicable institutional/university process. The NCAHP Competency-based Curriculum for Physiotherapy mandates a final exit examination after completing clinical fellowship training, which is conducted once in a year.

The Master of Physiotherapy (MPT) is a two-year postgraduate degree allowing specialisation in fields such as musculoskeletal, sports, pediatric, and cardiopulmonary physiotherapy. Admission to MPT programs requires candidates to pass a Common Entrance Test (CET) conducted either at the state level or by individual universities and institutions; however, some universities also use NEET PG scores for MPT or allied health seats.

Paramedics

To be eligible for paramedical education (Education of the Emergency Medical Technologist), candidates must complete their 10+2 education, generally with a specialisation in science subjects (Physics, Chemistry, and Biology). Process of admission to diploma, undergraduate, and postgraduate paramedical programs varies depending on the course and the institution, but generally involves a merit-based selection through entrance tests, or qualifying examinations as determined by respective universities, state governments, or national bodies. For example, courses like the Bachelor of Science in Emergency Medical Technology typically follow a 3–4-year curriculum, often including a mandatory period of clinical internship or practical training.

As per the NCAHP Emergency Medical Technologist (Paramedic), Burn Care Technologist and Advance care Paramedic curriculum (NCAHP Curriculum for Paramedics) guidelines it is recommended that the students entering the Bachelors of Emergency Medical Technologist (Paramedic) programme at under graduate level should have completed the recognized secondary school studies as the qualification stipulated is 10+2 with sciences (Botany, Zoology, Physics and Chemistry) or equivalent from a recognized university or board-with 50% marks in Physics, Chemistry, Biology which will provide the foundation for and prepare them for higher education studies (NCAHP Curriculum for Paramedics, 2025, p. 41). The student should have 17 years of age as on 31st December of the admission year. Students entering the programme at post graduate level, should have completed the Bachelors in Emergency Medical Technologist or equivalent degree in a regular full time on campus mode with a minimum of 50% marks from a recognized university. Students entering the PhD program should be as per the NCAHP regulations.

Candidates who have completed diploma in emergency medical services (after completion of 10+2 with science) or its equivalent can also join the undergraduate course. They would be eligible to join in 2nd year of bachelors program if the numbers of hours are in line with program of first year. The total education therefore would be (2-year diploma + 3 year of undergraduate studies). The final year of the program (lateral entry) would be internship.

It is recommended that any programme developed from this curriculum should have a minimum of the following duration to qualify as a professional course: a 4-year programme (including 1 year of clinical training /internship) for the Bachelor's degree and a 2-year programme for the Master's degree. Further, there shall be a third-party exit / licensure exam at the end of the Internship (4th year) for the Bachelor's program and at the end of the 2nd Year for the Master's program. The exit examination, or licensure examination, serves as a requisite assessment for clinical practice eligibility. While the university may confer a degree completion certificate, it is contingent upon the successful clearance of the exit examination for clinical practice privileges within India. Additional criteria and regulations governing the exit examination are in accordance with the guidelines established by the NCAHP (NCAHP Curriculum for Paramedics, 2025, p. 42).

Additionally, the NCAHP has also issued curriculums for other allied health professionals and services, including Physician Associates, Health Information Management, Anesthesia and Operation

Theatre Technology, Medical Radiology and Imaging Technology, Radiotherapy Technology, Dialysis Therapy Technology and Dialysis Therapy, Nutrition and Dietetics, Optometry, Applied Psychology and Behavioural Health, Medical Laboratory Sciences, and Occupational Therapy.

While the AICTE prescribes model curricula for some paramedical and allied health courses, the main responsibility for standardising and updating curricula in these fields now lies with the Ministry of Health and Family Welfare, through the NCAHP. In parallel, the Healthcare Sector Skill Council (HSSC) under the National Skill Development Corporation (NSDC) develops National Occupational Standards (NOS) and Qualification Packs (QPs) that define the competencies, performance criteria, and required knowledge base for various paramedical roles such as Emergency Medical Technicians (EMTs), Dialysis Technicians, and Operating Theatre Technicians (Health sector Skill Council, NSDC).

The NCAHP Act stipulates that physiotherapists and paramedics must be registered with the Central or State Register maintained under the NCAHP in order to legally practice in India (NCAHP Act, sec.14). The candidate must make an application as per Form B of the NCAHP Rules, 2021, along with the registration fee of Rs. 2000 (NCAHP Rules, 2021, Rules 11 and 12). Foreign-trained professionals are also eligible for registration, provided their qualifications are recognised by NCAHP and comply with equivalency norms (NCAHP Act, sec.39(1)(3)). Moreover, as per Section 29 of the NCAHP Act, 2021, professionals practicing without registration or falsely claiming to be registered are subject to penalties. Currently, there is no centralised entry or exit exam for physiotherapists and paramedics.

(iii) **Other Restrictions for Professionals Rendering Physiotherapy and Paramedical Services**

There is no specific residency requirement to render physiotherapy and paramedical services. The establishment of a paramedical practice or physiotherapy practice generally must be in adherence to broader business laws applicable alongside the specific regulations introduced under the NCAHP Act, 2021. The legal forms of establishments permissible for medical services under the Clinical Establishments Act, 2010, whether incorporated or unincorporated, are also applicable to physiotherapy and paramedical services. The NCAHP Act aims to ensure that only qualified and registered professionals render services, irrespective of the corporate structure employing them. (NCAHP Act, 2021, Preamble).

Each state maintains its own guidelines regarding professional conduct, and in many cases, physiotherapists are advised to refrain from direct or indirect advertising. This generally includes patient solicitation, self-promotion, or the use of public education platforms for promotional purposes. Instead, practitioners are encouraged to share formal practice updates and contribute to technical publications in recognised professional journals, in line with ethical standards set by the respective state councils.

At present, no law prevents the paramedics, including the allied and healthcare professionals, from advertising their services or soliciting patients. However, the NCAHP Act provides the legal framework for empowering its councils to establish ethical conduct regulations.

Box 15. India's commitment for services provided by Midwives, Nurses, Physiotherapists and Paramedical personnel

India does not commit to services provided by midwives, nurses, physiotherapists and paramedical personnel under GATS.

In its FTAs with Korea, Japan, Singapore, Malaysia, Australia, the UAE, EFTA, and the UK, India's commitments in this sub-sector are identical to those made in the medical and dental services sector (see Box 13).

However, in its FTA with Mauritius, market access through Mode 3 and national treatment through Modes 1, 3, and 4 are subject to the condition that services by nurses and midwives professionals qualified outside India can:

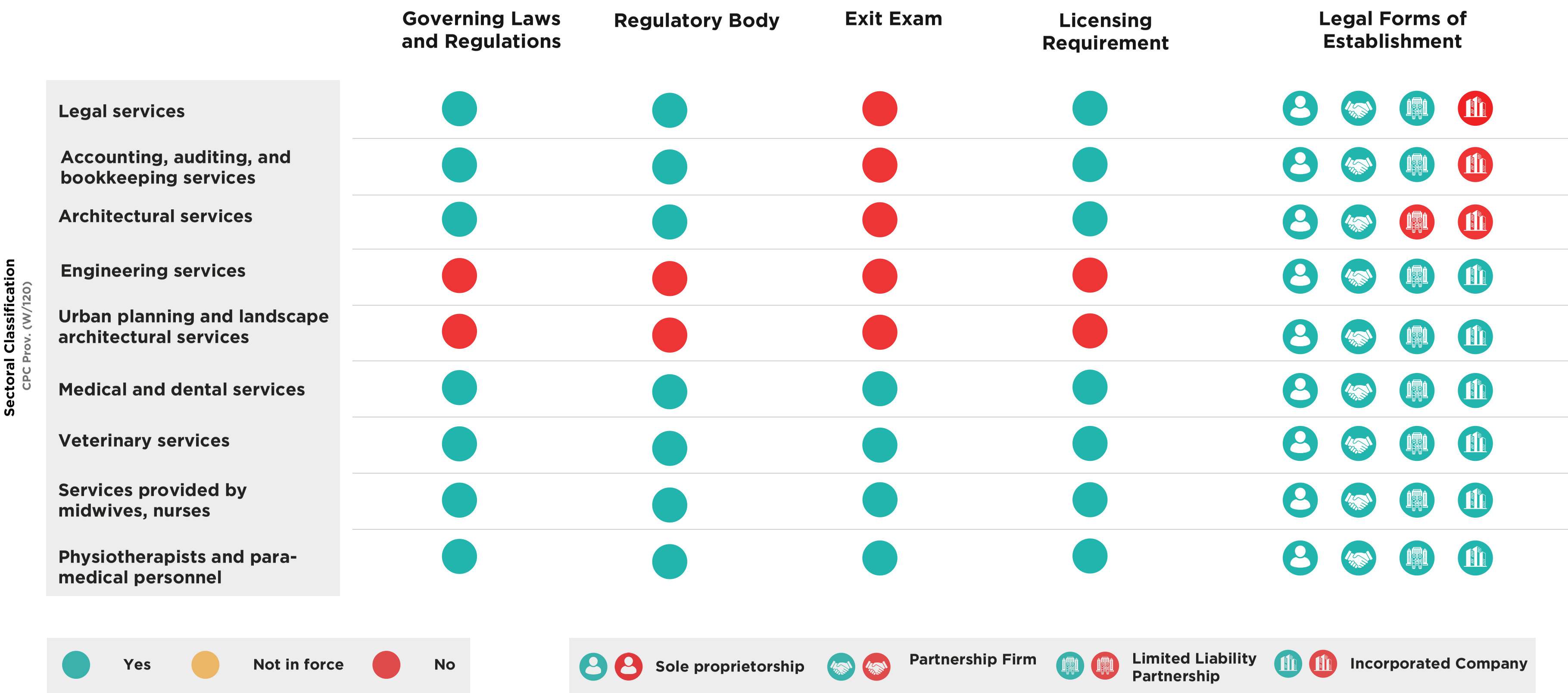
(i) engage in teaching and research subject to permissions from relevant authorities under applicable domestic laws; and

(ii) practice nursing services in India are subject to registration with the relevant professional body under a scheme of reciprocity.

In respect of physiotherapy and paramedical services, third-country qualified professionals can provide services related to teaching, research or charitable purposes.

Figure 9 provides a graphical overview of the discussion presented in Chapter 2. It highlights the key aspects of India's regulatory regime for professional services across three core dimensions: governing laws and regulations, required professional competencies, and restrictions on the provision of professional services.

Figure 9. Overview of India's Regulatory Regime in Professional Services



Note: *The figure depicts the three key dimensions using the traffic light method across the following select parameters: (1) laws and regulations that govern professional practice, covering governing laws and regulations and regulatory body that governs the practice of the profession; (2) competencies of professionals, and whether an exit examination is necessary to obtain a degree, and whether a license must be secured for practice; (3) restrictions on the rendering of professional services, particularly the limitations placed on the legal forms of establishment through which professionals and entities are permitted to operate.*

3 Stakeholder Consultation

3 Stakeholder Consultation

CHAPTER OUTLINE

Stakeholder consultations are a crucial process of gathering insights on a subject, enabling the inclusion of diverse perspectives and practical experiences. This adds an essential dimension to the secondary research conducted in a study. Pursuant to this report, consultations were held with a diverse group of stakeholders, including regulators, industry bodies, and individual practitioners, who are directly or indirectly involved in the professional services sector.

The stakeholders consulted comprised of regulators responsible for framing and implementing laws and regulations, industry associations representing collective business interests, individual entities and practitioners engaged in rendering services, professional bodies that oversee sector -specific professional standards and ethics, and think tanks offering independent policy analysis. Each of these stakeholders offered a distinct perspective; regulators provided insights on policy and compliance, industry bodies and individual practitioners highlighted operational challenges, professional bodies emphasised quality and professional standards, while think tanks provided a broader policy context.

This multi-stakeholder engagement was instrumental in identifying areas where existing regulations may be fragmented or inconsistent, while also highlighting opportunities to enhance the framework. The inputs thereby gathered form the substantive basis for the regulatory gaps and challenges discussed in Chapter 4, and the insights presented in Chapter 5 of this report. By incorporating these diverse voices, the study ensures that the challenges identified and the insights presented in this report are grounded in both policy considerations and practical realities.

3.1 Stakeholder Consultation at NITI Aayog with Regulators, Industry Experts, and Practitioners

The Services Division at NITI Aayog conducted a stakeholder consultation on Professional Services on April 30 and May 1, 2025, under the chairmanship of Dr. Arvind Virmani, Member, NITI Aayog. The consultation brought together over 40 participants, including regulators, representatives from industry associations, policy think tanks, academic experts, and practitioners across various professional services sectors. The wide-ranging participation ensured that the discussion reflected both the regulatory and operational dimensions of the professional services ecosystem. A detailed list of stakeholders who took part in the process is provided in Annexure II.

The primary objective of the consultation was to develop a deeper understanding of the challenges faced by professional service providers in the delivery of their services. The discussions underscored the importance of addressing such challenges not only to improve domestic service delivery but also to enhance India's competitiveness in international markets. Participants identified regulatory and institutional challenges, particularly in relation to educational qualifications, licensing requirements, recognition of professional competencies, and sector-specific restrictions that constrain market entry and practice.

In addition to highlighting challenges, the consultation provided a platform for stakeholders to suggest possible policy interventions and capacity-building measures that could strengthen the enabling environment for professional services in India. The discussion also shed light on the need for proper implementation of existing laws, harmonisation of standards across jurisdictions within the country, and adoption of emerging technologies and evolving industry practices. Major themes that emerged during the discussions for each sector were:

(i) **Recognition:** Recognition of Qualifications, Licensing, Regulations.

(ii) **Governance:** Professional & Educational Standards, Ethics and Accountability.

(iii) **Continued Professional Development:** Maintenance of the standard of service, Periodic Upskilling.

(iv) **Liberalisation:** Reciprocity, MRAs, Barriers and other restrictions.

Based on the insights shared by the stakeholders during the consultation process, a series of Key Informant Interviews was held, and a visit to GIFT City, Gandhinagar, Gujarat, was undertaken to further understand the professional services ecosystem in India.

3.2 Key Informant Interviews (KIIs) with Regulators, Industry and Professional Bodies

A series of Key Informant Interviews (KIIs) were conducted between May and June 2025 with representatives from regulatory bodies, industry associations, and professional organisations. These focused discussions were crucial for several reasons. *First*, such key informants possess first-hand knowledge of institutional structures, decision-making processes, and enforcement practices, insights that may not be evident from laws or policy documents alone. Their perspectives help reveal the "lived reality" of regulation, including the interpretation, application and practical implications of these regulations. *Second*, direct engagement with regulators and industry leaders allowed the study to capture nuances around policy intent, practical implementation issues, and emerging challenges that may not yet be documented. *Third*, KIIs served as a valuable mechanism for validating findings from secondary research and broader consultations, ensuring that the analysis rests on both empirical evidence and expert judgment.

Moreover, these interviews facilitated candid discussions about issues relating to legislative framework, overlapping jurisdictions, licensing requirements, and institutional bottlenecks. By enabling a deeper dive into specific sectors with key informants, the KIIs generated granular insights that complemented the broader themes emerging from stakeholder consultations.

These included interviews with:

(i) The Institution of Engineers India (IEI) for engineering services on May 14, 2025

(ii) The Institute of Chartered Accountants of India (ICAI) for accounting, auditing, bookkeeping, and taxation services on May 19, 2025

(iii) The Engineering Council of India (ECI) for engineering services on May 22, 2025

(iv) The Services Export Promotion Council (SEPC) on the broader professional services landscape on June 3, 2025

(v) The Indian Association of Physiotherapists on health services also on June 13, 2025

(vi) The Indian National Association of Legal Professionals (INALP) on legal services on June 20, 2025.

3.3 Consultation with the International Financial Services Centres Authority (IFSCA) at the GIFT City

The International Financial Services Centre (IFSC) has been envisioned as India's first offshore hub for the supply of financial services, operating within a Special Economic Zone (SEZ), where most laws applicable in the domestic tariff area (DTA) do not apply. Here, the International Financial Services Centres Authority (IFSCA), a unified regulator for IFSCs, administers a distinct regulatory regime aligned with global best practices to facilitate cross-border service delivery. While the IFSC is primarily focused on financial services, its operations depend heavily on the availability of high-skilled professionals such as lawyers, accountants, consultants, and other allied experts. To facilitate this need, the IFSCA has introduced specific frameworks, such as the Bookkeeping, Accounting, Taxation, and Financial Crime (BATF) and Ancillary Services regulations, to regulate the provision of professional services within GIFT City, ensuring their seamless integration into the broader financial services ecosystem.

In order to closely study this unique ecosystem, the Services Division undertook a visit to the GIFT City from May 27 to May 29, 2025. The purpose of the visit was to understand how professional services are regulated, supplied, and facilitated by the IFSCA within the GIFT City, and to explore the extent to which these practices could inform broader policy approaches in the DTA. The visit also aimed to assess the functioning of the IFSC from an ease-of-doing-business perspective, specifically examining how licensing, compliance, and operational approvals, facilitated through a single window clearance system, differ from processes in the DTA. By engaging with departments of the IFSCA, including the Development, Legal, and Technology divisions, as well as with BATF professionals and ancillary service providers, the Services Division sought to understand the specific institutional mechanisms that enable GIFT City to function as a competitive international hub.

In this context, discussions with BATF and ancillary service providers were organised around five key themes:

(i) Regulation of professional services by the IFSCA.

(ii) Conditions of supply of professional services.

(iii) Nature of services rendered by professionals.

(iv) Role of the regulator.

(v) Ease of doing business at IFSCs.

4 Regulatory Gaps and Challenges

4 Regulatory Gaps and Challenges

CHAPTER OUTLINE

The regulatory gaps listed in this chapter are a collation of the sector-specific challenges identified during the stakeholder consultations held with regulators, industry associations, professional bodies, individual practitioners, think tanks, and NITI Aayog's internal research.

4.1 Legal Services

4.1.1 Recognition

The legal landscape has undergone a significant transformation in recent years. The scope of legal practice and specialisation has expanded considerably, with increasing financial stakes, evolving business structures, and an expanded role of law, not only as a service to people but also as a strategic enabler for complex and modern enterprises. This ecosystem is supported by a broader spectrum of professionals, such as in-house legal counsels, legal process outsourcing (LPO) professionals, Advocates and other legal consultants. However, the Advocates Act, 1961, in its present form, recognises and regulates a single category of legal practitioners, i.e. Advocates (Advocates Act, section 29) and thereby advocacy. This leaves a regulatory vacuum with respect to other legal practitioners as well as other forms of legal service. Thus, adoption of a more modern, diversified and inclusive approach on recognition of legal professionals may be timely and in line with the contemporary Indian legal landscape.

4.1.2 Endeavour Regulatory Clarity

Recently, the BCI took steps to liberalise the legal services sector through the implementation of the Rules for Registration and Regulation of Foreign Lawyers and Foreign Law Firms in India, 2022 (amended and notified in 2025). Under these rules, foreign lawyers are authorised to practice, on a reciprocal basis, limited advisory and non-litigious work relating to foreign law, international law, and arbitration in India, while the practice of Indian law remains prohibited. However, clarification on certain pertinent issues, such as the taxation of revenue earned by foreign law firms, the possibility of foreign financing in legal services/foreign direct investment inflows, the scope of permissible collaboration between Indian and foreign law firms, etc., may be helpful to ensure consistency and transparency.

4.1.3 Limitations on Permissible Forms of Establishment

Under the current legal framework, advocates are permitted to practice as sole proprietorships, partnerships or limited liability partnerships (LLPs). However, the incorporation of law firms as private limited companies and the formation of multi-disciplinary practices remain prohibited.

4.1.4 Advertising Norms

Presently, Rule 36 of the BCI Rules prohibit advocates from advertising or soliciting work, directly or indirectly, across any medium, and places restrictions on the size of nameplates/ signboards and content. In 2008, the BCI amended this rule vide Resolution No. 50/2008, to permit advocates to maintain websites containing basic details such as name, contact information, enrolment number, qualifications, and areas of practice, accompanied by a disclaimer attesting the truth of the information. While these restrictions aim to uphold the profession's dignity and ethical standards, they may also limit the visibility and accessibility of legal services in an increasingly digital and competitive environment.

4.1.5 Professional Mobility

Cross-border mobility of professionals in the legal services sector is typically governed by fulfillment of country-specific qualifications and licensing standards. At present, the BCI has not entered into any mutual recognition agreements (MRAs) with foreign regulatory bodies that would further support the recognition of legal qualifications or formalise mechanisms to support cross-border mobility of professionals. While the BCI has signed a Memorandum of Understanding with the Bar Council of England and Wales to promote cooperation based on reciprocity, this understanding does not extend to facilitating the mobility of legal practitioners across borders.

4.1.6 Continued Professional Development (CPD) and Skilling for all Practitioners

While the BCI and State Bar Councils have acknowledged the importance of continued legal education and upskilling, there is currently no formal or mandatory framework for CPD to ensure consistent and uniform standards of legal practice across the profession. Additionally, there is a notable gap in structured skilling frameworks for allied legal professionals, such as paralegals, law clerks, and legal assistants, who play a crucial role in supporting legal services.

4.2 Accounting, Auditing and Bookkeeping Services

4.2.1 Restrictions on foreign participation and practice rights:

(i) India's regulatory regime maintains a tight posture towards the independent practice of foreign accountants and audit firms in India. To operate in India, foreign professionals are required to either obtain a registration from ICAI in accordance with Indian law or form affiliations with Indian chartered accountancy firms.

(ii) Recognising the significance of such global affiliations, the ICAI, through the Committee for Aggregation of CA Firms, released the *Exposure Draft on Proposed Guidelines for Overseas Network* for public consultation in June 2025. After the due consultation process, these guidelines were notified as the ICAI (Global Networking) Guidelines, 2025 on February 11, 2026. It establishes a comprehensive regulatory framework governing the formation, registration and operation of global networking arrangements between Indian and overseas entities. However, the independent practice of foreign accountants remains restricted, partially preserving the constraint on foreign participation. Notably, the guidelines have been kept in abeyance until further orders by ICAI through an announcement dated 15 July, 2026.

4.2.2 Clarity on Regulatory Roles of ICAI and NFRA in India's Accounting and Auditing Landscape

The regulatory framework governing accounting and auditing in India is characterised by the dual presence of the ICAI and NFRA. Although the roles of ICAI and NFRA are meant to complement each other, their respective mandates regarding the authority to prescribe and notify accounting and auditing standards have, at times, intersected, leading to uncertainty and overlap in their jurisdictions.

In 2024, the ICAI introduced new Standards on Quality Management (SQMs) aimed at revising existing auditing norms. This elicited questions on the powers of ICAI and NFRA. In response, the NFRA sought a legal opinion from the Solicitor General of India, wherein it was clarified that ICAI's powers under section 143(10) of the Companies Act, 2013, are advisory and transitional in nature. This states that the regulatory oversight of auditing standards remains under the purview of NFRA. Further, NFRA draws its powers from section 132 of the Companies Act, 2013, wherein it is granted the right to recommend accounting standards to the central government (T. Mehta. Legal Opinion, 2024).

Thus, this recent clarification delineates the regulatory jurisdiction of both ICAI and NFRA. NFRA is affirmed as the independent regulator for accounting and auditing standards applicable to public interest entities, while the ICAI continues to play a critical role in regulating the profession through education, licensing, training, and development, and by overseeing auditors of private companies. The ICAI may recommend accounting and auditing standards in consultation with NFRA, which is, in turn, recommended to the central government, thus preserving a consultative and collaborative framework.

4.2.3 Pursue Mutual Recognition Agreements or Reciprocity Agreements

ICAI has entered into a limited number of MRAs or reciprocity arrangements with selected foreign professional accounting bodies. Expanding and deepening this MRA network would further enhance the international mobility of Indian accounting professionals and strengthen the global recognition of Indian qualifications.

4.2.4 Endeavour Regulatory Clarity and Skilling for bookkeepers

Bookkeeping professionals play a key role in ensuring accurate financial reporting and tax compliance. However, current oversight mechanisms remain limited in scope, with no uniform standards for qualifications, ethical conduct, or record-keeping. Establishing a clear regulatory framework with well-defined entry criteria, professional obligations, and supervisory mechanisms could enhance bookkeeping services. Moreover, the absence of formal training or skilling requirements may constrain aspiring bookkeepers from fully leveraging opportunities in the profession. Outsourcing bookkeeping to India, particularly, offers global businesses significant advantages, including cost saving, enhanced accuracy, and real-time financial insights. Thus, clear guidelines for the independent practice of bookkeepers may further enhance the service.

4.2.5 Enhance Existing Digital Tools for Audit and Accounting Oversight

To ensure effective oversight and build stakeholder trust, it is crucial to have easy and reliable access to information on audit and accounting professionals. Thus, current digital platforms may be upgraded by integrated databases, adding user-friendly search features, and adopting standardised data formats. Additionally, establishing clear guidelines on data maintenance, regular updates, and platform governance would improve transparency, facilitate due diligence, and align the domestic digital tools with global best practices.

4.3 Architectural Services

4.3.1 Legal Structures for establishment

The current regulatory framework permits architects to establish commercial presence mainly through sole proprietorships or partnership firms. Other legal forms of establishment, such as limited liability partnerships (LLPs) or incorporated companies, are not permitted under the existing regulatory framework. This restriction limits the options available to professionals in structuring their business operations and stands in contrast to jurisdictions such as the United Kingdom, New Zealand, and Singapore, where a more diverse range of legal structures are permitted.

4.3.2 Equivalence of Foreign Qualifications

While the Schedule to TAA, 1972 lists foreign qualifications recognised under section 15(1) of the Act, the Act, rules, and regulations thereunder, currently does not have a structured mechanism for evaluating or granting equivalence to architectural qualifications awarded by foreign institutions. As a result, professionals trained abroad often encounter challenges in having their academic credentials recognised for registration and practice in India. This absence of an equivalence framework creates challenges for foreign-trained Indian graduates returning to the country, as well as for foreign professionals who may wish to practice in India.

4.3.3 Professional Examination for Licensing

Architects in India are not required to appear for a professional licensing examination after completing their academic qualifications. Registration as an architect under TAA, 1972, is currently based on completion of a recognised degree program, without an additional assessment of professional readiness. A professional examination could add an additional layer of assurance regarding the credibility and competence of architects, particularly since their work has a direct bearing on public safety and the quality of infrastructure.

4.4 Engineering Services

4.4.1 Legal Framework for Engineers

India currently does not have a comprehensive legal framework that governs the practice of engineers, including civil engineers engaged in construction and related activities. Though civil engineers play a vital role in infrastructure development and projects of public importance, their professional practice is shaped primarily by institutional/professional frameworks and industry norms but not statutory regulations. Eligibility to practice is largely determined by academic qualifications granted by recognised educational institutions, while professional conduct is guided by professional bodies, their codes of conduct, and standards promulgated by Bureau of Indian Standards (BIS) for construction related activities. In the absence of a dedicated statutory framework, the practice of engineering retains a degree of flexibility; however, a structured framework can provide consistency, accountability, and clarity in defining professional responsibilities, as seen in allied professions. The development of a statutory/legal framework for certain specialized categories of engineers could help strengthen the regulatory regime in this sector.

4.4.2 Overlaps with Architectural Services

In the current regulatory landscape, there are some functional overlaps between the services offered by architects and engineers engaged in construction-related activities. This overlap stems partly from section 37 of TAA, 1972, which is limited to protecting the title and style of "Architect." The Act does not explicitly restrict the rendering of architectural services by individuals who are not registered architects. Judicial interpretations have supported this view, recognising that engineers engaged in construction-related activities may also undertake certain services that fall within the ambit of architectural services. In the absence of a dedicated legal framework for civil engineers, the division of responsibilities between architects and civil engineers has at times remained open to interpretation, leading to overlaps that rely more on practice and convention than on clear statutory demarcation.

4.5 Healthcare and Allied Healthcare Services

4.5.1 Multi-layered Regulatory Governance and Jurisdictional Overlaps

The oversight framework for certain healthcare segments involves diverse regulatory authorities. For example, regulatory authorities for AYUSH practitioners include the Ministry of AYUSH, various state AYUSH bodies, and the National Commission for Indian System of Medicine (NCISM). This multi-tiered governance structure results in jurisdictional ambiguities and enforcement inconsistencies, potentially impacting seamless regulatory governance.

4.5.2 Barriers to Interstate Professional Mobility

The registration of medical and allied healthcare professionals is primarily overseen by individual State Medical, Nursing, and Allied Health Councils, with national bodies such as the NMC, NNMC and NCAHP providing regulatory oversight and standard setting functions. However, a unified national system for license portability across states is yet to be established. For example, the Maharashtra Medical Council mandates that doctors registered in other states must submit a fresh application, along with a No Objection Certificate (NOC) from their original state council, before being permitted to practice in Maharashtra (Maharashtra Medical Council). Such administrative requirements present barriers to interstate professional mobility, constraining the free movement of medical practitioners, nurses, and allied health workers. This, in turn, limits workforce flexibility and may hinder equitable access to healthcare services across different regions, particularly in areas facing provider shortages. In this context, the NMC's draft amendment of 7 April 2026 to the Registration of Medical Practitioners and License to Practice Medicine Regulations, 2023, for Armed Forces Medical Services practitioners is a notable exception, as it permits them to remain registered with one State Medical Council while being authorised to practice across India by virtue of service obligations.

4.5.3 Partial Operationalisation of the National Commission for Allied and Healthcare Professions Act

While the NCAHP Act, 2021, has seen partial operationalisation through the constitution of the NCAHP and the rollout of the standardised curricula, its full operationalisation remains incomplete, particularly at the state level. As of 2025, only 26 states and union territories have constituted the required State Allied and Healthcare Councils, of which a few councils have deviations from the NCAHP Act and further a few others states have not notified the constitution of such state councils (Ministry of Health and Family Welfare Letter, Z.20025/7/2025-NCAHP). This creates regulatory ambiguity and insufficient oversight for numerous allied health professionals, including those in paramedical fields. This delay impedes the standardisation of education, licensing, and practice benchmarks, impacting the scope of practice and accountability in this sector.

4.5.4 Unrealized Mandate of the National Exit Test (NExT)

Despite being mandated under the NMC Act (section 15), the NDC Act (section 15), and the NCISM Act (section 15), NExT examination is yet to be introduced. This deferral may slow the progression of medical education and licensing processes, potentially affecting efforts to standardize competency assessment and streamline registration for medical graduates across India.

4.5.5 Pursue MRAs and Reciprocity Agreements

India currently has limited number of MRAs or reciprocity arrangements covering medical, dental, veterinary, nursing, midwifery, paramedical, and physiotherapy professionals. Expansion of such frameworks with more professional bodies will enhance international mobility and collaboration of professionals, impacting the global responsiveness and efficiency of healthcare service delivery. Establishing such frameworks could support workforce mobility and align domestic standards with international best practices.

5 Insights and Way Forward

5 Insights and Way Forward

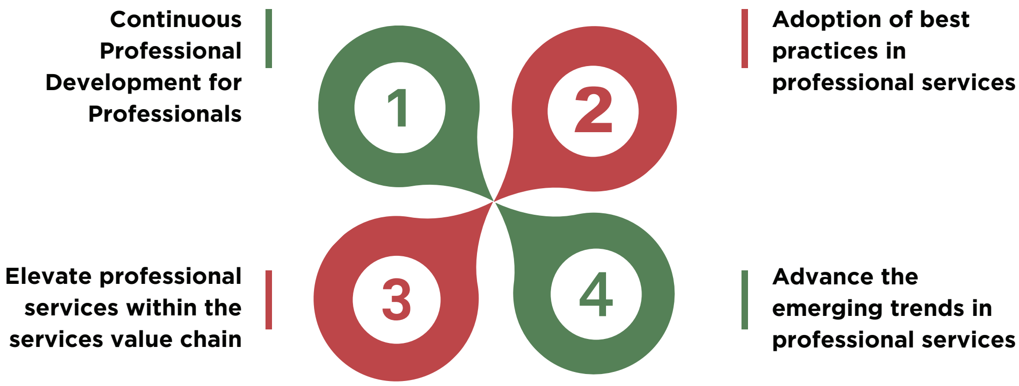
CHAPTER OUTLINE

This chapter builds on the regulatory gaps detailed in Chapter 4 and presents a set of insights that emerged from stakeholder consultations with regulatory bodies, industry representatives, and professional associations. The discussions during these consultations provided valuable perspectives on the challenges and opportunities within the professional services sector. Drawing on these perspectives, the chapter outlines a four-pronged strategy to strengthen the professional services ecosystem and sector-specific insights for a way forward to achieving the Vision 2047 of a *Viksit Bharat*. Additionally, in order to help initiate transformation, as guided by the stakeholder consultation, reference may be made to global practices. In this regard, an attempt has been made to compile the best practices in select jurisdictions, which are attached as Annexure I.

It is important to note that some of these insights may carry legal, regulatory, or institutional implications. Therefore, any consideration or implementation of these ideas would benefit from a broad-based and inclusive consultation with all relevant stakeholders. The insights presented in this chapter are not intended to be prescriptive, rather as reference points to stimulate further dialogue, encourage deeper analysis, and support evidence-based policymaking. The overarching objective is to foster an enabling environment where professional services can contribute effectively to economic growth and social welfare, while upholding regulatory integrity and protecting the public interest.

5.1 Four-pronged Strategy to Strengthen the Professional Services Sector

The professional services sector in India may benefit from a four-pronged strategy aimed at strengthening its overall growth and competitiveness. This strategy focuses on (i) continuous professional development, (ii) transparent and good regulatory practices, (iii) the elevation of professional services within the services value chain, and (iv) the advancement of emerging trends in the sector. These strategic priorities are applicable across all sub-sectors of professional services, ensuring a consistent approach to raising service standards and expanding opportunities for the professionals. Together, they aim to strengthen the workforce, improve the regulatory regime, and secure a more prominent position for Indian professionals in global markets.



5.1.1 Continuous Professional Development for Professionals

Developing a CPD and upskilling framework is essential to nurture lifelong learning and align professional services with emerging global standards. Around the world, CPD is a common practice used to ensure that professionals remain competent and up to date in their fields. It underscores the dynamic nature of professional competence, which evolves over time through exposure to new knowledge, practices, and technologies. For professionals, it provides opportunities to refresh and expand their skills beyond formal education, boosting their confidence and adaptability. For clients and the public, CPD frameworks signal a commitment to high standards, accountability, and quality service.

In India, there is no legal framework mandating CPD requirements with an enforceable CPD-hour regime for professionals. While some professions have mandatory CPD enforcement, with structured pathways others do not, contributing to uneven competence standards. Professions such as legal services, architectural services, engineering services, and allied health services (at draft stage) do not appear to have a mandatory/enforceable CPD. By contrast, accountants/auditors, medical practitioners, and nurses, have structured and mandatory frameworks, resulting in a fragmented professional services landscape. A well-structured CPD framework for professionals would reinforce sectoral competence, elevate service quality, and build public trust by standardising responsiveness to economic and technological shifts across all professions.

5.1.2 Adoption of best practices in professional services

Regulatory reforms to enhance transparency

Implementing regulatory reforms to enhance transparency in administrative processes may help maximise exports and strengthen India's services trade regime. Establishing dedicated administrative units for specific sectors may help professional services associations and regulators engage constructively with their foreign counterparts to facilitate mobility of professionals and enhance their opportunities in foreign markets. A similar approach has been followed by the Department of Foreign Affairs and Trade (DFAT) of Australia which established a Professional Services and Mutual Recognition Unit responsible for internationalization of the professional services sector (Department of Foreign Affairs and Trade, n.d.). It assists the Australian professional associations and regulators to make arrangements for professionals to practice internationally, based on the qualifications in their home country and licensing through MRAs. Such an approach could particularly be instrumental in nursing services, traditional medicine and other allied health services where qualification assessment often depends upon the criteria applicable in the home country.

Transparency and Good regulatory practices to enable regulatory cooperation

Transparency and good regulatory practices have emerged as the key parameter of an open, facilitative and business friendly environment. Transparency of applicable laws and regulation provides predictability, certainty and stability to service suppliers. Clear and publicly accessible authorisation criteria attract service suppliers and improves general competitiveness. Accordingly, guidelines may be envisaged for streamlining regulatory practices in professional services, aimed at improving the ease of doing business reforms in the services sector. These measures could be progressively benchmarked against international best practices and include fundamental steps such as clearly defining and publicly sharing qualification and licensing requirements, providing readily accessible contact details of relevant authorities, establishing mechanisms for appeal or review, publishing and promptly communicating decisions, and indicating timeframes for application processing. By enhancing access to information and streamlining procedures, India can create a more predictable and efficient regulatory environment that facilitates the global mobility of its professionals. For example, Malaysia Productivity Corporation established the Unified Public Consultation (UPC) online portal - Malaysia's 2019 model, to centralises and standardises stakeholder engagement. Such a single-window platform makes regulatory consultations more accessible, ensure a clear and consistent information flow, and facilitate the meaningful participation of relevant stakeholders (Ministry of International Trade and Industry, 2019; Unified Public Consultation, n.d.).

Adopting good regulatory practices (GRPs) involves a conscious and progressive shift towards business-friendly practices along with streamlining regulatory processes. By establishing clear, transparent and consistent guidelines, regulators can ensure alignment in their regulatory approach, thus reducing conflict and enhancing mutual understanding. GRP measures may include adopting standardised processes, establishing common goals and facilitating regular dialogue with all interested stakeholders to address their challenges and enhance their market opportunities.

Implementing GRPs is crucial to fostering effective cooperation among regulators across different sectors and nations. This does not imply benchmarking domestic laws, practices or policies with those of foreign jurisdictions, but adopting practices and developing policy frameworks conducive to a more business-friendly and transparent regime. GRPs could ensure proportionate, predictable regulations that adapt to technological disruptions like AI and fintech, ultimately enhancing service quality, public trust, and India's position in high-value global services value chains

5.1.3 Elevate professional services within the services value chain

India can elevate its position in the Global Value Chain (GVC) for professional services by transitioning from cost-based delivery to high-value, knowledge-intensive activities such as R&D, strategic technology operations, engineering design, consulting etc. India's GCCs, currently around 1700 in number and employing over 1.9 million professionals, are already driving this shift by serving as strategic innovation hubs and localising advanced functions such as AI and machine learning, IP strategy and complex financial modeling (Press Information Bureau, 2025; Zinnov-Nasscom, 2025). Further, India's cost arbitrage combined with its vast skilled talent pool, already provides a strong foundation for deeper integration into the GVC, which can be further unlocked through targeted policy action.

Modernising regulatory frameworks to enable strategic advisory services, foster innovation, and reduce trade barriers will be key to accelerating this transition and enabling Indian firms to capture higher-value work. Such a shift would enable Indian professional services to participate more meaningfully across many segments including legal services (evolving from process-driven outsourcing to analytical projects); engineering (advancing to design and development); management consulting (shifting from data processing to scenario modeling) etc. Together, these changes may help in capturing greater economic value while strengthening India's integration into global markets.

5.1.4 Harnessing Emerging Trends to Transform Professional Services

Professional services, by their nature, rely heavily on human insight, intuition, and client interactions. However, emerging disruptions including green transition, geopolitical tensions and, particularly, technological advancements such as AI, are transforming the professional services sector by creating new revenue streams and service lines. Enabling firms to adapt to the structural shifts driven by these emerging trends will be critical to capturing high-value opportunities in the global market.

Technological advancements are enhancing both efficiency and value creation in service delivery. While digital tools can streamline application, approval, renewal, and other administrative processes, the larger opportunity lies in the adoption of cognitive technologies such as AI, machine learning and automation. These advancements are reshaping the sector by automating routine tasks such as data processing, while increasing demand for advanced analytics and strategic advisory. These technologies reduce human error, enhance productivity and leverage predictive analytics to improve decision-making. Tools such as AI-powered chatbots, intelligent document processing, and blockchain-based smart contracts are already transforming sectors like law, accounting, and consulting. For India, this presents an opportunity to move beyond back-end execution toward AI-enabled decision-making, including the development of proprietary tools for financial modeling, legal analytics, and consulting, positioning itself as a hub for innovation-led professional services.

As highlighted in the World Economic Forum's Future of Jobs Report 2025, technological change is expected to both displace and create large numbers of jobs by 2030, which makes accessible reskilling and upskilling especially important for professional services providers that want to remain competitive in AI-enabled work environments.

At the same time, the global push toward sustainability and net-zero commitments is creating a rapidly expanding market for environmental, social, and governance (ESG) services. It has created new requirement such as mandatory ESG disclosures, carbon accounting, climate-risk assessment, sustainable finance, and advisory services for renewable energy, including solar, wind, and green infrastructure projects. This has pushed firms to provide new offerings such as ESG audits by accounting firms, ESG advisory by consulting firms, ESG diligence and climate advisory by law firms and development of ESG software platforms for carbon tracking etc. by technology companies. India can leverage these opportunities to emerge as a key provider of green and ESG advisory services, particularly in areas such as renewable energy transitions, carbon markets, and green finance.

Geopolitical uncertainty and trade fragmentation, have further created new avenues for complex, high-value advisory services, particularly in supply chain restructuring, risk management and regulatory compliance. As the demand for trusted regulatory compliance and advisory grow, India is increasingly seen as a stable and reliable hub for global firms. This is reflected in the continued expansion of GCCs, which are increasingly anchoring sophisticated work in analytics, compliance, transformation, and domain-specific advisory. Together, these developments reinforce the need for Indian professional services to evolve beyond cost-led support functions towards AI-enabled, sustainability-oriented, and globally integrated knowledge services.

5.2 Sector-specific insights

The previous section outlined a four-pronged strategy for the holistic development of the professional services sector. Building on this strategy, this section highlights the sector-specific factors that may impact its advancement.

5.2.1 Legal Services

(i) **Recognition of all Legal Professionals**

Expansion of statutory recognition to legal professionals other than advocates may facilitate a more inclusive and representative framework aligned with India's contemporary legal and commercial landscape. This shift would recognise a diverse ecosystem of legal professionals, including in-house counsels, legal process outsourcing (LPO) professionals, and other legal consultants, offering a more inclusive perspective on the vital role of these professionals and India's evolving legal services landscape.

Recognising a broader spectrum of legal professionals may also support the evolution of ethical standards tailored to their roles, enhance transparency, and contribute to increased public trust in legal service delivery.

Notably, the General Counsels' Association of India (GCAI) and Society of Indian Law Firms (SILF) have formally advocated for the statutory recognition of general counsels of companies, underscoring the growing consensus on potential reforms (Bar and Bench, 2024).

(ii) **Regulatory Harmonisation and Clarity**

With the ongoing liberalisation of the legal sector and in alignment with the vision of *Viksit Bharat*, there is potential for increased investment in the legal domain. In this context, enhanced clarity on certain matters may be considered, such as the taxation framework for revenue generated by foreign law firms in India, conditions/limitations on permitted partnerships between Indian and foreign law firms, permissibility of foreign investments in legal services in the context of foreign law firms and Indian law firms registered as foreign law firms under the BCI Rules of 2025. Clarifications regarding such matters may lead to enhanced transparency, regulatory clarity and streamlining of reforms.

(iii) **Professional Mobility**

Exploring potential MRAs with foreign counterpart bodies may pave the way for easier recognition of legal qualifications and the development of a structured framework for bridge courses, licensing procedures, and other qualifying conditions, grounded in the principle of reciprocity. Such initiatives may significantly enhance the cross-border mobility of qualified legal professionals and, by promoting reciprocal arrangements, could also support greater participation of Indian legal practitioners in the global legal services market.

(iv) **Revisit Advertising Norms**

Under rule 36 of the BCI Rules, legal professionals are subject to restrictions on advertising their services. These provisions prohibit the solicitation of work and the advertisement of legal services, whether directly or indirectly, across any medium. In light of the evolving nature of the legal profession, particularly in a digitally driven, client-oriented marketplace, a contemporary approach to advertising may be explored. This approach to advertising may enable legal professionals to responsibly leverage digital tools to increase visibility, expand outreach, and better serve clients, while maintaining the dignity and ethical standards of the profession.

(v) **Modernise Legal Forms of Practice**

To support evolving business needs, permitting law firms to operate as multi-disciplinary practices (MDPs), subject to safeguards such as i) restrictions on non-lawyer ownership and voting rights; ii) confidentiality and conflict-of-interest protocols; iii) mandatory registration and regulatory oversight, etc., may be considered. This may enable legal service providers to adopt modern business structures and enhance global competitiveness.

(vi) **Skilling for Allied Legal Professionals**

Allied legal professionals, including paralegals, law clerks, and legal assistants, play a crucial role in supporting the delivery of legal services. Establishing a dedicated framework for their training and skilling can help identify talent, enhance professional capabilities, and expand opportunities within the sector. While not all legal aspirants may pursue careers as advocates, such skilling initiatives may ensure valuable pathways for their participation and growth in the broader legal ecosystem.

5.2.2 Accounting, Auditing and Bookkeeping Services

01 **Pursue Mutual Recognition Agreements (MRAs)**

02 **Enhancing the regulatory oversight and skilling of bookkeeping professionals**

03 **Phased Accreditation Pathways for Foreign Professionals**

(i) **Pursue Mutual Recognition Agreements (MRAs)**

Expansion of MRAs with additional international/foreign accounting bodies would support the recognition of Indian qualifications abroad and vice versa, thereby enabling greater mobility for Indian accounting professionals while allowing reciprocal access for foreign professionals.

(ii) **Enhancing the Regulatory Oversight and Skilling of Bookkeeping Professionals**

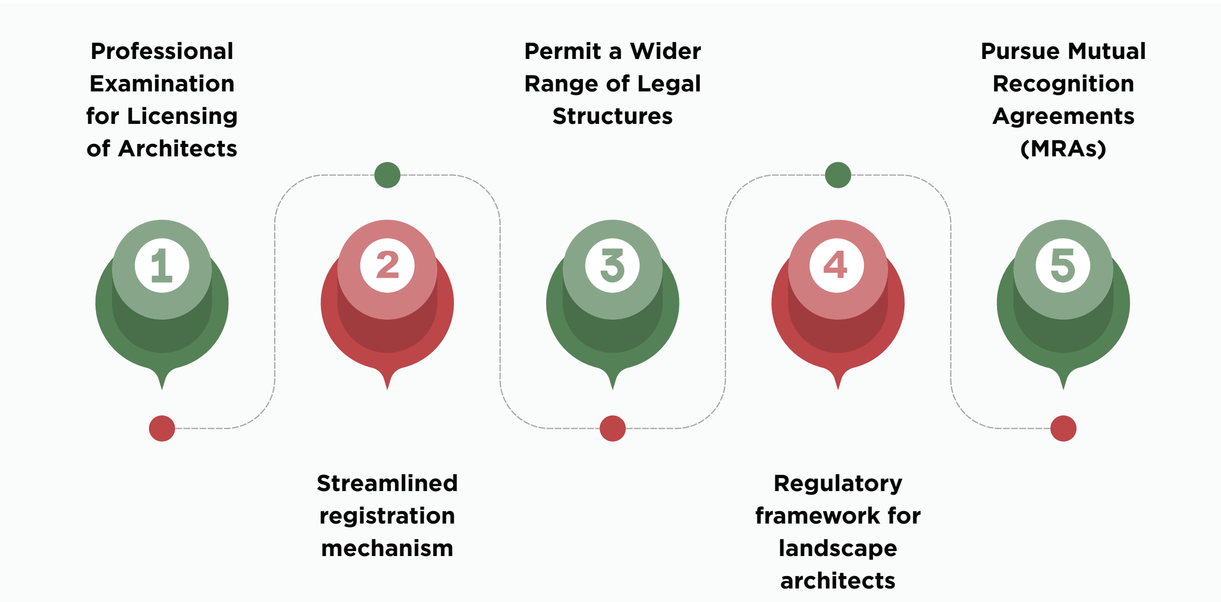
Bookkeeping plays a foundational role in financial reporting and tax compliance, yet the profession currently operates with limited formal oversight. Expanding regulatory oversight through a comprehensive legislative or regulatory framework by defining qualifications, ethical standards, and record-keeping practices would enhance the quality and credibility of bookkeeping services. Formal recognition and regulation would also support their integration into the mainstream economy and promote greater financial transparency, compliance and integrity of financial information over time. In India, presently, the IFSCA in GIFT City governs bookkeeping services under the IFSCA (Bookkeeping, Accounting, Taxation and Financial Crime Compliance Services) Regulations, 2024.

Further, a formal training and skilling framework could equip aspiring bookkeepers with the necessary knowledge and competencies, thereby enhancing their ability to access and leverage employment opportunities in the profession.

(iii) **Phased Accreditation Pathways for Foreign Professionals**

Establishing a structured accreditation system for qualified foreign professionals seeking to operate in the Indian market may facilitate smoother and more transparent foreign participation. This system could function as an optional, complementary pathway, preserving regulatory integrity while enhancing access, rather than replace the existing licensing requirements. Eligibility for such accreditation may be limited to individuals with recognised foreign qualifications, a minimum period of professional experience, and demonstrable expertise in areas where the Indian market would benefit from specialised skills.

5.2.3 Architectural and Allied Services



(i) **Professional Examination for Licensing of Architects**

A professional licensing exam intended to assess practical knowledge, legal and regulatory awareness, ethical standards, and the ability to apply architectural principles in real-world scenarios could help ensure that only qualified professionals are entrusted with designing the built environment. Such an exam could standardize the assessment of competency across graduates from different institutions. The current regulatory framework in India does not mandate a professional licensing examination before obtaining a registration from the CoA. Registration is granted solely on the basis of completing a recognised academic programme, without a formal assessment of professional competence. Thus, a framework for a professional licensing examination may enhance public confidence and ensure that newly registered architects are equipped to meet the complex demands of professional practice.

(ii) **Streamlined Registration Mechanism**

The current system of registration for architects in India reflects a great degree of diversity. While the CoA primarily grants registrations, certain local authorities may also require separate or independent registrations, even though TAA, 1972, does not provide for such a requirement. For example, Rule 23 of the Tamil Nadu Combined Development and Building Rules, 2019, require architects to obtain further registration with local authorities for a prescribed fee. Similarly, Rule 99 and Appendix H1-A of the Kerala Municipality Building Rules, 2019, mandate additional registration of an architect with the registering authority for a prescribed fee. Thus, streamlining the registration procedure may help enhance clarity and create a cohesive system of registration.

(iii) **Permit a Wider Range of Legal Structures**

Easing current restrictions on legal forms of establishment to permit architects to operate not only as sole proprietors or partnerships but also as LLPs may provide greater flexibility. This would encourage growth, strengthen liability management, and attract investment in professional practice.

(iv) **Regulatory Framework for Landscape Architects**

Section 37(1)(a) of the TAA, 1972, permits landscape architects to use the title and style of "Architect"; however, it does not regulate the practice of landscape architecture. While CoA oversees the educational aspects of landscape architecture, there is currently no regulatory framework governing its professional practice. In this context, a legal framework to regulate landscape architects may help establish clear guidelines for licensure or registration, set standards for ethical conduct, and create a mechanism for professional oversight. This would not only strengthen the credibility of the profession but also support national goals related to sustainable urban development and climate resilience.

(v) **Pursue Mutual Recognition Agreements (MRAs)**

At present, there are no MRAs for architects in India. MRAs could facilitate the mobility of architects, both in India and abroad. They would allow Indian architects to have their qualifications recognised abroad, making it easier for them to work in international markets. At the same time, MRAs would open up the domestic market to foreign architects on reciprocal terms, encouraging knowledge exchange and higher standards of service delivery. By entering into MRAs with their foreign counterpart, the CoA could streamline the recognition of qualifications in architectural and allied services, benefiting both Indian and foreign professionals.

5.2.4 Engineering Services

#1

Regulatory framework for engineers involved in construction and related activities

#2

Recognition as Allied Professionals

(i) **Regulatory framework for engineers involved in construction and related activities**

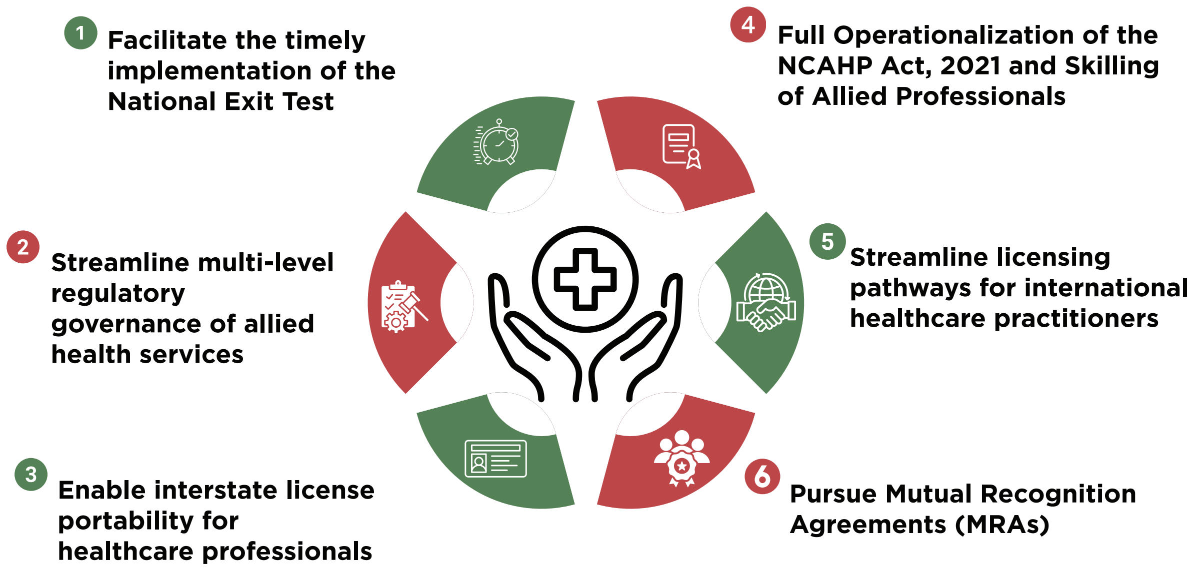
Establishing a central statutory framework for engineers engaged in construction and infrastructure related activities could help enforce minimum standards, prescribe a code of ethics, and introduce mechanisms for accountability. Such a framework would be particularly valuable in areas involving public safety. Therefore, establishing a comprehensive regulatory framework would help enforce minimum standards and introduce mechanisms for accountability. Such a framework would improve structural safety, enhance public confidence, and support the professionalisation of these services in India.

(ii) **Recognition as Allied Professionals**

Recognising architects and engineers as allied professionals could provide a balanced approach to regulating both professions, particularly in view of their areas of overlap. Such recognition would allow each of these professionals to continue operating within their respective domains of expertise, while also engaging in activities that overlap. Certain international practices provide useful guidance on governance of such professionals. For example, the Architects Act, 1991 and the Professional Engineers Act, 1991, of Singapore, both mutually recognise the two professions as allied and clearly define their respective scope of practice. Section 2 of the Architects Act, 1991, recognises professional engineers as allied professionals, while section 2 of the Professional Engineers Act, 1991, extends the same recognition to architects. Notably, neither framework prevent allied professionals from working within their respective domains, even where there may be some functional overlaps, so long as such overlaps do not form a substantial part of the services rendered by the other. This model demonstrates how regulatory clarity can foster collaboration while preserving professional boundaries.

Such international frameworks provide useful guidance on how allied professions can be encouraged to work in harmony and alignment, while upholding the distinct responsibilities and expertise that each profession contributes.

5.2.5 Healthcare and Allied Healthcare Services



(i) **Facilitate the Timely Implementation of the National Exit Test**

The National Exit Test (NExT), as mandated under the NMC Act, the NDC Act, and the NCISM Act, may be implemented expeditiously to standardise competency assessments for medical graduates and ensure a transparent, merit-based licensure process across systems of medicine. Its enforcement would also strengthen the credibility of Indian medical graduates both domestically and internationally.

(ii) **Streamline Multi-level Regulatory Governance of Allied Health Services**

To support more effective harmonisation across regulatory bodies, particularly in areas such as AYUSH, there may be merit in enhancing inter-ministerial coordination and formalizing a clear demarcation of roles among the Ministry of AYUSH, NCISM and the state-level authorities to ensure uniform standards, streamline decision-making and enable better compliance across the country while respecting the federal structures.

(iii) **Enable interstate license portability for healthcare professionals**

To facilitate greater mobility of healthcare professionals in underserved domestic areas, a seamless system of license portability may be adopted. In this regard, operationalising a national license registry supported by MRAs among state councils could reduce administrative barriers and promote workforce flexibility. Under such MRAs, state councils would mutually recognise each other's registration decisions, allowing professionals licensed in one state to practice in another without duplicative processes. An automatic approval route may streamline licensure across states, eliminating the need for repeated state registrations and obtaining No Objection Certificates. Additionally, the use of digital technologies may support efficient verification, enhance outreach and enable timely deployment of medical and allied health professionals where they are needed the most.

(iv) **Full Operationalisation of the NCAHP Act, 2021 and Skilling of Allied Professionals**

The full and timely implementation of the NCAHP Act, 2021 may contribute to standardization of education and governance for allied health professionals, ultimately enhancing accountability and availability of qualified healthcare professionals. Further, the adoption of a comprehensive skilling framework for allied health professionals in the essential care industry will enable aspiring professionals to fully capitalize on the growing opportunities within the healthcare industry. This reform is particularly timely given India's demographic dividend, which presents a unique opportunity to our domestic workforce.

The Union Budget 2026-27, reinforces this focus by announcing dedicated efforts to upgrade and add new the AHP institutions with an aim to add 100,000 AHPs over the next 5 years and implement NQSF aligned programmes to train multiskilled caregivers.caregivers.

(v) **Streamline licensing pathways for international healthcare practitioners**

While the current health regulatory legislations recognise foreign qualifications, there is a need to explicitly establish clear and harmonised licensing pathways, including temporary or conditional licenses for foreign-trained health professionals across medical, nursing, dental, allied health, and Indian systems of medicine fields. Developing standardised, transparent evaluation processes and a centralised digital portal for managing these licenses may facilitate the timely integration of qualified international practitioners, support workforce flexibility, and uphold high standards of care and accountability.

(vi) **Pursue Mutual Recognition Agreements (MRAs)**

The relevant regulatory authorities for medical, dental, veterinary, paramedical, nursing and midwifery, and physiotherapy services could proactively negotiate MRAs with their international counterparts to ensure the recognition of professional qualifications in these respective fields and their allied services. This would improve mobility for Indian professionals across these sectors and also open up the domestic market to international talent on reciprocal terms.

Figure 10. Snapshot of the four-pronged strategy and sector-specific insights

Four-pronged Strategy

- Continuous Professional Development for Professionals
- Adoption of best practices in professional services
- Elevate professional services within the services value chain
- Advance the emerging trends in professional services

Sector-specific Insights

Legal Services

- Recognition of Legal Professionals other than Advocates
- Regulatory Harmonization and Clarity
- Professional Mobility
- Revisit Advertising Norms
- Modernize Legal forms of Practice
- Skilling of Allied Legal Professionals

Accounting, Auditing, and Bookkeeping Services

- Pursue Mutual Recognition Agreements (MRAs)
- Enhance the regulatory oversight and skilling of bookkeeping professionals
- Phased Accreditation Pathways for Foreign Professionals

Architectural Services

- Professional Examination for Licensing of Architects
- Streamlined registration mechanism
- Permit a Wider Range of Legal Structures
- Regulatory framework for landscape architects
- Pursue MRAs

Engineering Services

- Regulatory framework for engineers involved in construction and related activities
- Recognition as Allied Professionals

Health and Allied Health Services

- Facilitate the implementation of the National Exit Test
- Streamline multi-level regulatory governance of allied health services
- Enable interstate license portability
- Fully operationalize the NCAHP Act, 2021 and skilling of allied health professionals
- Streamline licensing pathways
- Pursue MRAs

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Annexure I
Country Positions in Select Jurisdictions in Professional Services

Annexure I
Country Positions in Select Jurisdictions in Professional Services

This annexure examines the regulatory positions adopted by select foreign jurisdictions in the field of Professional Services vis-à-vis the analysis undertaken in chapter 2 of this report. It explores how regulatory issues are addressed in these jurisdictions, including the rights, obligations and limitations arising therein. These jurisdictions have been identified based on two primary factors:

(i) Economic comparability with India, or

(ii) Notable reforms undertaken in the identified areas to improve ease of doing business and liberalise regulatory framework.

It is important to note that this report references and analyses legal provisions from foreign jurisdictions based on publicly available legal texts, secondary sources, and/or translations thereof. The authors of this report are not licensed to practice law in these jurisdictions. While reasonable care has been taken in interpreting and presenting the relevant legal frameworks, the accuracy and completeness of this analysis cannot be independently verified or guaranteed. Readers are, therefore, strongly encouraged to consult qualified legal professionals licensed in the relevant jurisdiction(s) for authoritative legal guidance.

1. Legal Services

This section examines the regulatory framework governing legal services in select Commonwealth jurisdictions, namely, Singapore, South Africa and the United Kingdom. These jurisdictions have been chosen either because they represent emerging economies with regulatory concerns comparable to India, such as South Africa or because they maintain a strong connection with the Indian legal market and are regarded as high-ambition models, such as Singapore and England and Wales in the United Kingdom.

This section further considers the commitments undertaken by these jurisdictions under GATS, as the extent of such commitments often reflects domestic regulatory priorities and sensitivities within the legal services sector. In this regard, Singapore has not undertaken any specific commitments in legal services under GATS. By contrast, South Africa and the United Kingdom have undertaken commitments in relation to two categories of legal services: (a) advisory services in foreign and international law, and (b) domestic law only.

(a) Recognition of Legal Professionals

Singapore: In Singapore, legal professionals are regulated under the Legal Profession Act, 1966 and its related rules such as Legal Profession (Continuing Professional Development) Rules, 2012 or Legal Profession (Foreign Practitioner Examination) Rules, 2011 (collectively, LPAS). Here, lawyers are broadly categorized as Singapore-qualified lawyers, foreign lawyers authorised to practice Singapore law or foreign law and regulated non-practitioners.

Singapore-qualified lawyers comprise "Advocates" and "Solicitors" who enjoy exclusive right to appear and plead before all courts of justice in Singapore (Legal Profession Act, 1966, section

29(1)). However, in practice, many lawyers specialise either as litigators or as solicitors and do not appear in courts (Charles Lim Aeng Cheng, Legal Systems in ASEAN – Singapore).

Foreign lawyers may practise both Singapore law and/or foreign law including international arbitration based on the provisions of the LPAS. For example, legal service providers with a Qualified Foreign Law Practice (QFLP) licenses may practice in permitted areas of Singapore law, excluding constitutional and administrative law, conveyancing, criminal law, family law, succession law, and trust law.

The regulatory framework also permits the participation of non-lawyer professionals and foreign lawyers who are not registered to practice Singapore law. Organisations seeking to appoint such individuals as directors, partners, shareholders, or profit-sharers must obtain approval from the Legal Services Regulatory Authority (LSRA) and register them as regulated non-practioners (Legal Profession Act, 1966, section 36G).

In-house counsels, whether Singapore-qualified or foreign-qualified, may provide legal advice exclusively to their employing entity. However, they are not authorised to appear before courts, quasi-judicial bodies, or tribunals, nor may they attest documents that are legally required to be attested by an advocate and solicitor (Legal Profession Act, 1966, section 36(ec)).

South Africa: The Legal Practice Act 28 of 2014 governs the legal profession in South Africa. It defines "legal practitioners" as "advocates or attorneys admitted and enrolled as such" (Legal Practice Act 28 of 2014, section 1). Under Section 33 of the Act, only legal practitioners are generally permitted to appear before a court or tribunal, draft legal instruments, or execute documents intended for use in civil or criminal proceedings (Legal Practice Act 28 of 2014, section 33). As a result, other professionals, including Chartered Accountants, are not authorised to provide legal services within the scope reserved for legal practitioners in South Africa.

South Africa maintains the traditional distinction between attorneys and advocates. Attorneys may deal directly with clients and are authorised to maintain trust accounts. They handle both litigious and non-litigious matters, including dispute resolution, legal drafting, regulatory advice, and compliance auditing. Advocates, by contrast, are litigation specialists who do not engage directly with the public. Instead, they are briefed by attorneys to represent clients in court. Notably, while foreign legal practitioners are not permitted to offer general legal services, they may participate in arbitration proceedings within South Africa. (Jonathan Klaaren, Tracy-Lynn Field & Jacques Mahler-Coetzee, 2021).

Although advocates are generally prohibited from rendering legal services directly to the public, they may do so under the conditions specified in section 34(2) of the Legal Practice Act, provided they maintain a trust account. Historically, the absence of direct client relationships has been regarded as a defining characteristic of advocacy practice. The Legal Practice Act 28 of 2014 further mandates that all legal practitioners, both attorneys and advocates, must be registered with, and are subject to the regulatory and disciplinary authority of, the Legal Practice Council (LPC).

England: The Legal Services Act, 2007, under section 12, lays down certain "reserved legal activity", which are a set of six specific legal services activities that only authorised persons (or those who are exempt) can carry out. The scope of these activities is set out in Schedule 2 of the Legal Services Act. These reserved legal activities include:

a. Right of Audience: This includes the right to appear before and address a court, call and examine witnesses etc.

b. Conduct of Litigation: This includes issuing of proceedings before any court in England and Wales, prosecuting and defending those proceedings and performing any ancillary functions in relation to those proceedings.

c. Reserved Instrument Activities: This includes preparing any instrument of transfer or charge for the purposes of registration of land and preparing any other instrument relating to real or personal estate.

d. Probate activities: Involves preparing any probate papers.

e. Notarial Activities.

f. Administration of oaths.

Unlike the legal landscape in India, various legal professionals in the UK have varying right of audience/ right to appear before courts. For example, solicitors have automatic rights of audience in lower courts like Magistrates' Courts and County Courts and in tribunal hearings. However, they cannot automatically appear in higher courts such as the Crown Court, High Court, or the Court of Appeal (Taylor, Ladrowska, Ijaodola & Higginson, 2024). Further, certain individuals can carry out reserved legal activities without formal authorisation if they fall under specific exemptions. For example, trainees or paralegals assisting authorised lawyers in certain non-family court hearings may be exempt. Similarly, the right to conduct litigation (managing legal proceedings) can be exercised without authorisation if granted by a court, permitted by law, or held by a party to the case (Legal Services Board, Reserved Legal Activities).

It must be noted that not all legal work in the UK is regulated, only reserved activities require authorisation, while non-reserved activities can be performed freely. The full list of exemptions is detailed in Schedule 3 of the Legal Services Act, 2007. They include providing general legal advice, representation in legal disputes (provided they do not fall under the six reserved legal activities). In this context, legal services, such as advice on the legal aspects of tax and company law, and work on probate and succession are performed by Chartered accountants. Activities like mediation or judicial roles are also excluded from this definition.

Under section 14 read with section 181 of the Legal Services Act, it is a criminal offence to perform a reserved legal activity without proper authorisation, or falsely claim to be a barrister (or use a title suggesting this).

(b) **Regulation of Foreign Lawyers & Law Firms**

Singapore: A "foreign lawyer" under the LPAS means an individual who is duly authorised or registered to practise law in a state or territory other than Singapore by the competent regulatory authority of that jurisdiction (Legal Profession Act 1966, section 2). A "foreign law practice" means a law practice (including a sole proprietorship, a partnership or a body corporate, whether with or without limited liability) providing legal services in any foreign law in Singapore or elsewhere, but excludes Singapore law practice. The regulation, licensing and supervision of foreign lawyers and law firms are overseen by the Legal Services Regulatory Authority (LSRA) under the Ministry of Law (Singapore - Licensing Requirements for

Professional Services, U.S. Department of Commerce, 2024).

Foreign-qualified lawyers who pass the Foreign Practitioner Examinations (FPE) may register with the LSRA as a foreign practitioner under section 36B of the LPAS and become eligible to practise both Singapore law and foreign law. Additionally, a foreign lawyer may apply for either a full registration or restricted registration with the Singapore International Commercial Court (SIIC) (Legal Profession Act 1966, section 36P).

Foreign lawyers granted full registration may appear and plead in relevant proceedings before the Singapore International Commercial Court (SICC) and the Court of Appeal, represent parties in such proceedings, and provide legal advice and documentation support relating to those proceedings. By contrast, lawyers granted restricted registration may only make submissions and provide advice on matters of foreign law permitted by the SICC or the Court of Appeal, in accordance with the Rules of Court. The SICC Registry maintains a registry of foreign lawyers who are granted full or restricted registration under Section 36P of the LPAS and relevant rules (RFL) (Legal Profession (Representation in Singapore International Commercial Court) Rules 2014).

Additionally, as of 1 November 2017, a foreign lawyer registered under section 36P of the LPAS and listed on the RFL is exempt from requiring a work pass in Singapore, on a conditional basis. Before entering Singapore, such persons must be engaged either as an employee or self-employed to perform a specified activity as defined under section 36P. Upon arrival and before commencing work, such person must notify the Ministry of Manpower's Controller of Work Passes about the nature and duration of the activity via an e-Notification. The exemption applies for up to 90 days per year, extendable at the Controller's discretion (Employment of Foreign Manpower (Work Pass Exemptions – Specified Activities) (Amendment) Notification 2017).

Further, legal firms with a licensed Foreign Law Practice (FLP) may offer the full range of legal services in foreign law and international law, but cannot practice Singapore Law, except in the context of international commercial arbitration or in relation to the SICC, through certain types of registered lawyers (Legal Profession Act 1966, section 172). To practice Singapore law, Foreign Law Practices require a QFLP, a Joint Law Ventures (JLVs) or Formal Law Alliances (FLAs) with a Singapore Law Practices (SLPs) (Singapore - Licensing Requirements for Professional Services, U.S. Department of Commerce, 2024). The QFLP regime permits foreign firms to practise in specified areas of Singapore law while excluding sensitive practice areas such as constitutional and administrative law, conveyancing, criminal law, family law, succession law, and trust law. A JLV is a collaboration between a FLP and a SLP, which may be constituted as a partnership or company. The Director of Legal Services in LSRA will consider all the relevant circumstances including the proposed structure and its overall suitability to achieve the objectives for which Joint law Ventures are permitted to be established.

South Africa: The Legal Practice Act 28 of 2014 (LPA) permits only persons admitted and enrolled under the Act to practise as legal practitioners in South Africa. Under section 24(2)(b), admission is generally restricted to (a) a citizen; or (ii) a permanent resident of South Africa. As legal practitioners in South Africa, a person can take part in litigation, appear in court and carry out conveyancing transactions.

To qualify as a legal practitioner in South Africa, persons mentioned under section 24(2)(b) must satisfy the requirements for a law degree obtained in a foreign country, which is equivalent to a South African LLB degree and must be recognised by the South African Qualifications Authority established by the National Qualifications Framework Act, 2008 (Act N67 of 2008). They must also comply with the other requirements relating to vocational training or community service and pass the competency-based admission examination (Legal Practice Act 28 of 2014, section 26). Persons from Swaziland, Namibia, Lesotho and the former Transkei, Bophuthatswana, Venda and Ciskei states are excepted from the above requirement.

Therefore, non-citizens and non-permanent residents cannot be admitted and enrolled as legal practitioners in South Africa. However, the LPA retains a pathway for admission and enrolment of foreign legal practitioners to appear in courts and to practise as legal practitioners in South Africa (Legal Practice Amendment Act, No. 16 of 2017, section (a)). As per section 24(3), the Minister of Justice, the Minister of Trade and Industry, and the South African Legal Practice Council may make regulations in respect of admission and enrolment to determine the right of foreign legal practitioners to appear in courts in South Africa.

While the LPA is silent about foreign law firms needing license to operate in South Africa, a number of foreign law firms including Dentons, Hogan Lovells, Clyde & Co, Norton Rose Fulbright and Linklaters have set up offices in South Africa (Dale Verster, 2014). However, foreign lawyers who are not admitted under the LPA are generally limited to advising on foreign law, international law, and international arbitration matters.

England: A foreign qualified lawyer or an overseas student may qualify either as solicitors or barristers in England and Wales. Foreign lawyers seeking qualification as solicitors must register with the Solicitors Regulations Authority as per section 89 of the Courts and Legal Services Act 1990, pass a 2-part Solicitors Qualifying Examination (SQE) conducted by the Solicitors Regulation Authority (SRA), hold a degree in any subject or an equivalent qualification (such as an apprenticeship) or work experience, and must satisfy the Solicitor Regulation Authority's (SRA) character. Overseas candidates are generally required to complete two years of Qualifying Work Experience (QWE), although fully qualified foreign lawyers may be exempt from this requirement depending on their qualifications and professional standing (How to Become a Solicitor: A Guide for International Lawyers, 2025).

Foreign-qualified lawyers wishing to practise as barristers must apply to transfer to the Bar of England and Wales through the Bar Standards Board (BSB) (Bar Standards Board, Transferring Lawyers, 2025). Foreign-qualified lawyers may be granted exemptions from some or all Bar training requirements based on their qualifications and experience. The BSB will assess the application and, if exemptions are granted, will specify which assessments must be completed. Even with exemptions, applicants may still need to undertake pupillage or work-based learning and complete the Professional Ethics assessment during that period, unless specifically exempted (Bar Standards Board, Transferring Lawyers, 2025).

(c) **Permissible Forms of Establishment**

Singapore: Singapore's LPA provides significant flexibility regarding the organisational structure of legal establishments. The LPA defines "law practice entity" to include: (a) a Singapore law practice; (b) a Joint Law Venture; (c) a Formal Law Alliance; (e) a foreign law practice which is a member of a Formal Law Alliance; (f) a Qualifying Foreign Law Practice; (g) a licensed foreign law practice; or (h) a representative office (Legal Profession Act 1966, section 2). Singapore law practice includes (a) a law firm; (b) a limited liability law partnership; or (c) a law corporation. A law firm is defined as a partnership, or a practice of a solicitor who practises on his or her own account. Similarly, a Joint Law Venture can be a limited liability company or a private company (Legal Profession Act 1966, section 169).

South Africa: The Legal Practice Act 28 of 2014 permits legal services to be provided through a commercial juristic entity. Under section 34(7) of the Legal Practice Act, 2014, such an entity may be established to conduct a legal practice, provided that its shareholding, partnership or membership comprises exclusively of attorneys. Therefore, while a legal practice may be set up as a corporation, it must be a limited liability company with a separate legal entity, distinct from its owners, and can own property, enter contracts, and incur debts in its own name.

England: In England and Wales, legal practices may be established through a variety of organisational forms, including partnerships, LLPs and limited companies (Solicitors Regulation Authority, SRA Authorisation of Firms Rules, 2023). A distinctive feature of the regulatory framework is the Alternative Business Structure (ABS) regime, which permits non-lawyers to own and manage law firms authorised to carry on one or more of the reserved legal activities regulated by the LSA 2007. A firm may also qualify as ABS where non-lawyers hold ownership interests, exercise managerial control or another entity participates in the firms governance. A firm may also be treated as ABS where at least 10% of that body is controlled by non-lawyers. This framework has the potential to encourage new investment from different markets (Law Society of England and Wales, Alternative Business Structures, 2023).

(d) **Continued Professional Development (CPD)**

Singapore: The Legal Profession (Continuing Professional Development) Rules, 2012 mandates CPD requirements for both domestic and foreign lawyers (Legal Profession (Continuing Professional Development) Rules 2012, S 115/2012).

South Africa: The Law Society of South Africa (LSSA) mandates attorneys to comply with CPD requirements under its Mandatory Continuing Professional Development (MCPD) Policy (Professional Body Recognition and Professional Designation Registration; Evaluation Report, clause 3.4, 2015).

England: Under section 3.3 of the SRA Code of Conduct for Solicitors, Registered European Lawyers, Registered Foreign Lawyers, and Registered Swiss Lawyers, solicitors and lawyers must maintain their competence to carry out their role and keep professional knowledge and skills up to date. Therefore, solicitors and registered lawyers, under the Solicitors Regulation Authority, need to go through mandatory continuing competence (SRA Code of Conduct for Solicitors, RELs and RFLs, section 3.3).

2. Accounting, Auditing and Bookkeeping Services

This section presents the regulatory framework governing accounting and related services in the United Kingdom, Singapore and Canada. These jurisdictions were selected as they are common law jurisdictions with well-developed regulatory frameworks for accountancy services and have undertaken commitments in this sector under GATS.

(a) **Restrictions on foreign participation and practice rights:**

United Kingdom: Foreign accountants and auditors seeking to render services in the United Kingdom are subject to a number of regulatory restrictions. Only individuals and firms holding a recognized UK audit qualification awarded by Recognised Qualifying Bodies (RQBs) such as the ICAEW, ACCA, or AIA may be appointed as auditors of UK companies and certain other legal entities. Foreign qualifications must be recognized as "equivalent," and in most cases, third country auditors may be required to pass an aptitude test to demonstrate competence in UK law and audit practice. Even with equivalence, there are requirements for local registration and compliance with stringent ethical, independence, and reporting standards. Additionally, foreign audit firms may face ownership and management restrictions, as the majority of partners or directors, must be "approved" under UK regulations.

Bookkeeping services in the UK are regulated indirectly through the anti-money laundering framework. Individuals and entities providing bookkeeping or accountancy services are subject to supervision under the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.In accordance with Regulation 7(c), all persons providing bookkeeping services are subject to supervision under the anti-money laundering (AML) regime (Money Laundering Regulations 2017, Reg. 7(c)). Further, Regulation 26(4) and (5) stipulates that any individual or entity offering these services must be approved by the relevant supervisory authority (Money Laundering Regulations 2017, Reg. 26(4) & (5)).

Singapore: Only individuals or firms registered as public accountants with the Accounting and Corporate Regulatory Authority (ACRA) are permitted to conduct statutory audits and issue audit opinions on financial statements in Singapore. Overseas qualifications are not automatically recognized. Such professionals must meet Singapore's registration, licensing, and professional standards, including local residency, experience, fit-and-proper criteria, and comply with the Code of Professional Conduct and Ethics as prescribed by the Institute of Singapore Chartered Accountants (ISCA). Audit firms must also be approved accounting entities under ACRA.

Singapore does not maintain a separate statutory licensing framework for bookkeepers. However, individuals who provide bookkeeping services as part of public accountancy services and must comply with the Accountants Act 2004. (Accountants Act 2004, Sec. 10). Where bookkeeping forms part of public accountancy, the providers must be registered as public accountants with the Accounting and Corporate Regulatory Authority (ACRA) under the Accountants Act 2004. Where bookkeeping is offered as part of corporate service functions, the Corporate Service Providers Act 2024 requires entities to register with ACRA, satisfy fit-and-proper requirements, and comply with ongoing anti-money laundering and counter-terrorism financing (AML/CFT) obligations (Corporate Service Providers Act 2024).

ACRA is the primary supervisory authority responsible for regulating public accountants, accounting entities, and corporate service providers. It enforces statutory compliance under the Accountants Act 2004 and the Corporate Service Providers Act 2024.

Canada: In Canada, public accounting and auditing are regulated at the provincial and territorial level. Only individuals registered with a provincial or territorial Chartered Professional Accountants (CPA) body are authorized to independently practice, use professional designations, or sign audit reports in Canada. Overseas qualifications are not directly recognized; internationally qualified accountants must generally either enter mutual recognition pathways (if available) or complete substantial equivalency requirements, including Canadian ethics, tax, and law courses, and pass the Common Final Examination (CFE). In addition, candidates are typically required to have a university degree, satisfy at least 30 months of recognized practical training, and fulfil audit-specific experience such as 1,250 chargeable assurance hours and 625 audit hours within five years before application, subject to approval by the relevant CPA authority. Public accounting and auditing licenses are strictly provincially regulated, which means licensing requirements and permissible services may vary, and foreign-trained professionals must comply with local registration and professional standards in each jurisdiction (CPABC).

By contrast, bookkeeping is not a regulated profession in Canada. There is no statutory licensing, registration, or certification requirement for individuals practising as bookkeepers. Foreign individuals or firms may enter the market and offer bookkeeping services without seeking prior approval or professional recognition.

If a foreign bookkeeper wishes to establish a local presence, they must comply with general business registration requirements under federal or provincial corporate law, including obtaining a business number for tax purposes. Immigration laws may apply to foreign nationals who wish to work in Canada physically, but these are distinct from professional licensing.

There is no statutory supervisory body for bookkeepers. Voluntary associations like Certified Professional Bookkeepers of Canada (CPB Canada) offer membership and certification, but participation is voluntary. The Canada Revenue Agency (CRA) enforces record-keeping requirements under the Income Tax Act, but these obligations apply to businesses, not to the bookkeepers who assist them (Business records for sole proprietorships and partnerships).

(b) **Regulatory oversight of accounting and auditing services:**

United Kingdom: Chartered Accountants (CAs) in the United Kingdom are primarily regulated by the Financial Reporting Council (FRC), which also serves as the authority for regulating auditors and setting accounting standards (FRC, Supervision of the accountancy profession). A prominent professional body in this domain is the Institute of Chartered Accountants in England and Wales (ICAEW), which is responsible for regulating its members and member firms.

Chartered Secretaries, on the other hand, are regulated by the Chartered Governance Institute (CGI). This institute oversees the professional standards, qualifications, and conduct of Chartered Secretaries in the UK (FRC).

Singapore: In Singapore, the regulation of Chartered Accountants is shared between two entities: the Accounting and Corporate Regulatory Authority (ACRA) and the Institute of Singapore Chartered Accountants (ISCA). ACRA acts as the national regulator for public accountants, while ISCA is the designated professional body responsible for awarding the Chartered Accountant (CA) (Singapore) designation (ACRA, Chartered Secretary).

Chartered Secretaries in Singapore are primarily governed by the Companies Act and ACRA. One key regulatory requirement under this framework is that companies must appoint a company secretary who is a Singapore resident and possesses adequate knowledge and experience to discharge the responsibilities of the role (ACRA and ISCA).

Canada: In Canada, Chartered Professional Accountants (CPAs) are subject to both provincial and national regulation. Each province and territory have its own CPA body, which holds the authority to grant and regulate the CPA designation within its jurisdiction. On the national level, CPA Canada supports the profession by promoting its interests and representing Canadian CPAs domestically and internationally (ACRA, Overview of ACRA).

Chartered Secretaries in Canada are regulated by The Chartered Governance Institute of Canada (CGIC), which is a division of the global Chartered Governance Institute (CGI). The CGIC is entrusted with setting the professional standards for Chartered Secretaries in Canada, encompassing requirements related to education, practical experience, and ethical conduct (CPA provincial and regional accounting bodies).

(c) **Structured Continuing Professional Development (CPD) for All Practitioners**

United Kingdom: Professional bodies in the UK mandate CPD through internal regulations. Under the Continuing Professional Development Regulations 2023 of the Institute of Chartered Accountants in England and Wales (ICAEW), all members, relevant persons, and firms must undertake and record CPD annually, including minimum hour requirements and mandatory ethics training.

The Chartered Institute of Public Finance and Accountancy (CIPFA) also requires its chartered members to follow a CPD scheme, based on international standards. Other bodies, such as the Association of Chartered Certified Accountants (ACCA), Institute of Certified Public Accountants (ICPA), and Chartered Accountants Ireland, impose similar CPD obligations. For instance, individuals recognised as Responsible Individuals (RIs) for audit under the Institute of Chartered Accountants in Ireland must complete audit-specific CPD as per the relevant audit regulations.

The Financial Reporting Council (FRC) supervises professional accountancy bodies and delegates CPD enforcement to Recognised Supervisory Bodies (RSBs). However, UK legislation such as the Companies Act 2006 or tax statutes does not impose CPD obligations on all practitioners. Unregulated or non-member practitioners (e.g., tax preparers or bookkeepers unaffiliated with a professional body) are not subject to any statutory CPD requirements.

Singapore: The Accounting and Corporate Regulatory Authority (ACRA) requires applicants seeking registration as public accountants to complete a minimum of 40 Continuing Professional Education (CPE) hours in the 12 months prior to application, of which at least 30 hours must be structured learning. Public accountants must fulfil 120 CPE hours over a rolling three-year period.

The Institute of Singapore Chartered Accountants (ISCA) mandates 60 CPE hours for Chartered Accountants within a three-year rolling window, with at least 20 verifiable hours per year, including ethics training. The Singapore Chartered Tax Professionals (SCTP) require accredited tax professionals to complete 30 hours of CPE annually, which can also be calculated over a three-year period. Chartered Valuer and Appraiser (CVA) holders must fulfil 20 CPD hours each year, with subject-specific requirements for core practice areas.

Canada: CPD requirements in Canada are set at the provincial level by Chartered Professional Accountant (CPA) bodies. For instance, CPA Ontario requires members to maintain professional competence by completing a minimum of 120 CPD hours in each rolling three-year cycle. This must include at least 50% verifiable hours, four hours of professional ethics, and a minimum of 20 hours annually, with at least 10 being verifiable.

(d) **Centralized Audit Database or Registry**

United Kingdom: The United Kingdom maintains a comprehensive statutory framework governing the registration and oversight of auditors. Under Part 42, Sections 1212–1224 of the Companies Act 2006, statutory auditors are defined as individuals or firms registered with a Recognised Supervisory Body (RSB) and authorised to conduct statutory audits. The framework applies to both domestic and third-country auditors, with further regulations prescribed under the Statutory Audit and Third Country Auditors Regulations 2016.

Registration is a legally mandated pre-required to conduct statutory audits. Inorder to facilitate regulatory oversight and transparency several registers are maintained at the national level, including:

- **Register of Statutory Auditors and Audit Firms:** Maintained under the Companies Act 2006, listing UK-registered auditors, their RSB affiliations, and key individuals.
- **Register of Third Country Audit Entities:** Required under the Statutory Audit Directive (2006/43/EC), as implemented through Sections 1242 and 1261 of the Companies Act, for non-UK firms auditing UK-listed companies.
- **PIE Auditor Register:** Lists firms authorised to audit Public Interest Entities (PIEs) under FRC oversight.
- **Local Auditor Register:** Created by the FRC's Local Auditors (Registration) Instrument 2015, listing auditors eligible for public bodies in England.

These registers are overseen by the Financial Reporting Council (FRC) and are publicly accessible, notably through platforms like the Audit Register. While there is no central public registry of individual audit engagements, audit reports are filed with Companies House alongside company accounts. Accordingly, transparency is achieved through a combination of public audit registers and statutory corporate filings rather than through a singular engagement-level database.

Singapore: In Singapore, audit firms and public accountants are defined and regulated under the Accountants Act

2004. Pursuant to Sections 10 and 18–21 of the Act, only individuals and entities registered with the Accounting and Corporate Regulatory Authority (ACRA) are authorised to conduct statutory audits.

Singapore maintains a national Register of Public Accountants and Accounting Entities, which includes all approved audit firms and licensed public accountants. Registration is mandatory and publicly accessible via ACRA's online platform, BizFile+. Applicants must meet statutory requirements related to qualifications, practical experience, continuing professional education, and firm structure.

Although Singapore does not maintain a single public registry of individual audit reports or audit engagements, the public registers of firms and accountants serve as official sources for verification and oversight. ACRA oversees registration, compliance, and enforcement under the statutory scheme.

Canada: Canada does not have a centralized national registry of audit firms or audit engagements. Audit regulation is undertaken by provincial and territorial Chartered Professional Accountant (CPA) bodies, each of which defines and licenses public accountants within its jurisdiction.

Accordingly, CPA bodies maintain provincial registers of licensed public accountants and firms within their jurisdiction. While authorisation and disciplinary oversight are provincial responsibilities, coordinated through the unified CPA profession, there is no federal statute or unified national framework mandating a central audit registry.

Certain national databases provide information relevant to corporate entities but do not function as audit registries. For example:

- **Statistics Canada's Business Register (BR)** compiles economic data on legal entities but unavailability audit-specific information.
- **Corporations Canada Database** provides corporate details for federally incorporated entities but omits audit information.

Similarly, securities regulation under the Canadian Securities Administrators (CSA) requires disclosure of auditor details in filings submitted via SEDAR+. While these filings provide access to audit reports relating to reporting issuers, they do not constitute a consolidated registry of audit engagements or audit firms.

3. Architectural Services

The legal framework governing architectural, landscape architectural, and engineering services in other jurisdictions, is at an evolving stage and remains relatively less restrictive. For the purposes of this section, the United Kingdom, New Zealand, and Singapore have been selected due to (a) their commitments pertaining tothis sub-sector under GATS, and (b) their significant export activity in these services and their participation in the Washington Accord. Although the Washington Accord primarily addresses engineering services, it has been extended to architectural services due to the overlap in certain covered activities.

(a) Establishment of Legal Entities to render Architectural Services

There are certain restrictions in the domestic framework for the establishment of legal forms of an entity, particularly limited liability partnerships (LLPs) and companies, which are prohibited.

United Kingdom: Unlike the Indian regulatory framework, the UK does not impose restrictions on the legal form through which architectural services may be rendered, provided the practice is carried out under the control, supervision, and management of a registered person who does not act in a similar capacity for any other body corporate, firm, or partnership (The Architects Act, 1997, sec. 20(3)).

New Zealand: New Zealand's regulatory framework focuses primarily on the registration of individual architects rather than the organizational structure of architectural practices. Consequently, there are no specific statutory restrictions on any legal forms of establishment.

Singapore: The legal framework in Singapore permits architectural services to be provided through a variety of organizational forms, including corporations, partnerships, and LLPs. Thus, the legislative framework provides considerable flexibility regarding establishment structures (The Architects Act, 1991, sec. 2).

(b) **Licensing/Registration Framework**

United Kingdom: In the UK, the legal framework does not provide for any licensing requirements but provides for a registration-based mechanism wherein the individuals must be registered with the Architects Registration Board (ARB) inorder to legally use the title "Architect" (The Architects Act, 1997, sec. 20). Further, the UK legislation does not mandate any dual registration, such as regional or local registration, to practice as an architect.

New Zealand: New Zealand similarly relies on mandatory registration rather than licensing. Architects must be registered with the New Zealand Registered Architects Board (NZRAB) to use the title "Registered Architect" (Registered Architects Act, 2005, sec. 7). Further, there are no requirements for dual registration or licensing.

Singapore: Singapore adopts a hybrid framework with licensing requirements for specific business entities, such as limited corporations, unlimited corporations, partnerships, and limited liability partnerships engaged in architectural practice (The Architects Act, 1991, sec. 20). Individual architects are required to register with the Board of Architects (BOA), while certain business entities engaged in architectural practice must obtain licenses under the Architects Act 1991 (The Architects Act, 1991, sec. 15). There is no dual licensing or registration requirement under the legislation.

(c) **Mutual Recognition Agreements or Reciprocity Agreements**

United Kingdom: The Architects Act 1997 expressly authorises the Architects Registration Board to enter into recognition agreements with foreign regulatory authorities with respect to architects (The Architects Act, 1997, sec. 1AA). Before entering into such arrangements, the ARB considers factors such as reciprocity, equivalence of education and training outcomes, confidence in regulatory oversight mechanisms, and the adequacy of quality assurance systems.

New Zealand: Although New Zealand's legislation does not expressly contain provisions authorising mutual recognition agreements, the NZRAB has entered into recognition arrangements with several jurisdictions, including Australia and the United Kingdom.

Singapore: Singapore's Architects Act 1991 empowers the Board of Architects to enter into mutual recognition arrangements concerning qualifications and professional standards (The Architects Act 1991, sec. 6A(2)). In the context of such arrangements, an architect must be recognized under

Section 15A, which provides for practical experience and oral or written examinations. Such recognition may not exceed one year and may be renewed upon payment of the prescribed fee.

4. Engineering Services

(a) Legal and regulatory framework for engineers

United Kingdom: The engineering profession in the United Kingdom is not governed by a comprehensive statutory framework. Instead, there exists an Engineering Council, which operate under a Royal Charter and is governed by a Board of Trustees and functions as a regulatory body for engineering services. The Engineering Council regulates the competence and ethical requirements through instruments such as the UK Standard for Professional Engineering Competence and Commitment (UK-SPEC). They also set requirements for recognition programmes that meet necessary learning outcomes for professional practice. It also maintains national registers and awards professional titles to engineers who satisfy prescribed standards.

New Zealand: Engineering services in New Zealand are regulated through the Chartered Professional Engineers Act, 2002. This legislation establishes a framework for recognising competent engineers through public register and quality mark, using the protected title 'Chartered Professional Engineer. The Act, along with associated Rules, provides for minimum quality standards, like educational and professional competency, complex engineering skills, and ethical conduct, among others.

Singapore: Singapore regulates engineering services under the Professional Engineers Act, 1991, through a Professional Engineers Board. It provides for the qualification and registration requirements of professional engineers. The associated rules and bylaws include Professional Engineers Board Rules, Professional Engineers Rules, Professional Engineers (Qualification for Registration as Professional Engineers) (Exemption) Order 2016 (new), Professional Engineers (Code of Professional Conduct and Ethics) Rules, and Professional Engineers (Approved Qualifications) Notification 2009.

(b) Licensing mechanism for engineers

United Kingdom: The UK does not impose any mandatory licensing or registration requirement for engineers, generally. However, the Engineering Council administers a professional registration for usage of the following titles: Chartered Engineer (CEng), Incorporated Engineer (IEng), Engineering Technician (EngTech) and Information and Communications Technology Technician (ICTTech). Even though it is not mandatory to be professionally registered, registration is a standard that reflects the competence of the engineer.

New Zealand: Similarly, in New Zealand, it was observed that there is a Registration Authority that regulates Chartered Professional Engineers. It is responsible for assessment of applications, maintenance of the national register, and compliance concerns (Chartered Professional Engineers of New Zealand Act, 2002, sec. 39). The authority does not establish any licensing or registration requirements for working as an engineer; however, it does require registration to use the title "chartered professional engineer" (Chartered Professional Engineers of New Zealand Act, 2002, sec. 7).

Singapore: For Singapore, there exists a Professional Engineers Board for regulating the qualifications and conduct of those offering engineering services, including corporations, partnerships, limited liability partnerships, and limited partnerships (Professional Engineers Act 1991, sec. 4). The Professional Engineers Act, 1991, lays down a registration requirement for engineers to register and a licensing requirement only for limited corporations, unlimited corporations, partnerships, and limited liability partnerships.

(c) **Overlaps between architectural and engineering services**

The legal framework of the UK and New Zealand do not expressly address the overlap between architectural and engineering services. In contrast, Singapore's legislation explicitly recognizes the relationship between the two professions. Both the Architects Act, 1991 and the Professional Engineers Act, 1991 identify architects and engineers as "allied professionals" (section 2 of each Act) and delineate their respective scopes of practice. Importantly, these laws permit allied professionals to perform services within their respective professional domains notwithstanding certain functional overlaps, provided such overlaps are not a substantial part of the services offered by the other profession.

5. Healthcare services and Allied Healthcare services

To examine comparative approaches to the regulation of Healthcare and Allied Healthcare professional, this section considers the frameworks adopted in the United Kingdom, the United States and Thailand. These jurisdictions have been selected due to their robust, integrated regulatory systems, strong governance infrastructure for healthcare workforce and differing approaches to professional mobility. Notably, only the United Kingdom have committed to this sector under GATS; the United States and Thailand have not undertaken any specific commitments.

(a) **Barriers to Interstate Mobility of Health Professionals**

Professional mobility enables health professionals to provide services across different regions within the country without facing duplicative licensing requirements.

United Kingdom: The United Kingdom does not impose separate licensing requirements for intra-country mobility of licensed medical professionals across England, Wales, Scotland or Northern Ireland. Once registered with the relevant national regulator, healthcare professionals may generally practise anywhere across the country without additional regional licenses.

United States: The USA follows a state-based licensing model. However, the Interstate Medical Licensure Compact (IMLC) seeks to facilitate physician mobility by streamlining the licensing process for physicians who wish to practice in multiple states. The IMLC is classified under the IRS Section 115 as a "governmental instrumentality" which means that it is a regulating authority part of each state's government and has the authority to collect fees and issue rules. (Information for states, IMLC)

IMLC currently includes a substantial number of states and enables eligible physicians to apply through a centralised process for licenses in multiple jurisdictions. The licence(s) would be issued by the relevant state authorities but since the process runs through the Compact, it significantly reduces administrative burdens and processing time.

Thailand: Thailand operates a nationally administered licensing framework through the Medical Council of Thailand. Although, the country is divided into 13 health regions for administrative purposes, there are no regional licensing authorities. Consequently, a medical practitioner licensed by the Medical Council of Thailand may practise throughput Thailand without additional regional approvals.

Annexure II
List of Stakeholders who Participated

S. NO.	Organisation
1.	Animal Welfare Board of India
2.	Army Welfare Education Society
3.	BMR Legal
4.	Centre for WTO Studies
5.	Construction Industry Development Council
6.	Council of Architecture
7.	Cyber Security Association of India
8.	Dedicated Freight Corridor Corporation of India Limited, Ministry of Railways
9.	Engineering Council of India
10.	Federation of Indian Chambers of Commerce and Industry (FICCI)
11.	Gandhi & Associates
12.	Healthcare Sector Skill Council (HSSC)
13.	Indian Association of Physiotherapists
14.	Indian National Association of Legal Professionals (INALP)
15.	Indian Nursing Council
16.	Institute of Engineers (India)
17.	Institute of Town Planners, India (ITPI)
18.	Lakshmikumaran & Sridharan
19.	Larsen & Toubro Limited
20.	National Action League for People with Rare Diseases
21.	National Health Systems Resource Centre (NHSRC)
22.	National Medical Commission
23.	NITI Aayog
24.	PHD Chamber of Commerce and Industry (PHDCCI)
25.	SARAF & Partners
26.	Services Export Promotion Council (SEPC)
27.	Steel Authority of India Limited
28.	Tata Consulting Engineers Limited
29.	The Institute of Chartered Accountants of India (ICAI)
30.	The Institute of Company Secretaries of India (ICSI)
31.	Ujala Cygnus Hospitals

सत्यमेव जयते

NITI Aayog