SCHEDULE OF JAPAN

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

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
services (CPC 862)		services that must be supplied by an accountant qualified as “Koninkaikeishi” or an Audit Corporation[7] under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation		
		2) None, except that: provision of the services that must be supplied by an accountant qualified as “Koninkaikeishi” or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation	2) None	
		3) None, except that provision of the services that must be supplied by an accountant qualified as	3) None	

7 An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as “Koninkaikeishi” under Japanese law and who have the right and obligation to execute activities of the Audit Corporation.

SCHEDULE OF JAPAN

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

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		“Koninkaikeishi” or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation		
		4) None	4) None	
c) Taxation services (CPC 863)	SS	1) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law (Law No. 237 of 1951): services must be supplied by a natural person or by a Certified Tax Accountant Corporation[8]; and commercial presence is required	1) None	
		2) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law: services must be supplied by a natural person or by a Certified Tax	2) None	

8 A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as “Zeirishi” under Japanese law and who have the right and obligation to execute activities of the Certified Tax Accountant Corporation.