(iii) includes any laws or other measures which implement a directive at Member State level; and

(g) "description" sets out the non-conforming aspects of the existing measure for which the reservation is taken. It may also set out commitments for liberalisation.

4. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant obligations of the Sections against which the reservation is taken. To the extent that:

(a) the "measures" element is qualified by a liberalisation commitment from the "description" element the "measures" element as so qualified shall prevail over all other elements; and

(b) the "measures" element is not so qualified the "measures" element shall prevail over other elements unless a discrepancy between the "measures" element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the "measures" element prevails, in which case the other elements shall prevail to the extent of that discrepancy.

5. For the purposes of the Schedule of the European Union, "ISIC Rev. 3.1" means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002.

6. A reservation taken at the level of the European Union applies to a measure of the European Union, to a measure of a Member State of the European Union at the central level or to a measure of a government within a Member State of the European Union, unless the reservation excludes a Member State of the European Union. A reservation taken by a Member State of the European Union applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the reservations of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the reservations of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.

7. The schedule applies only to the territories of the European Union in accordance with subparagraph 1(a) of the Article 1.3 and is only relevant in the context of trade relations between the European Union and its Member States with Japan. It does not affect the rights and obligations of the Member States under European Union law.