28	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7242 Certified tax accountants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Public Tax Accountant Law (Law No. 237 of 1951), Chapters 3, 4, 5-2, 6 and 7 Enforcement Regulation on Certified Public Tax Accountant Law (Ministerial Ordinance of the Ministry of Finance No. 55 of 1951)
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply certified public tax accountant services is required to be qualified as a certified public tax accountant under the laws and regulations of Japan ("Zeirishi") and to establish an office within the district of the certified public tax accountant association to which the natural person belongs. 2. An enterprise which intends to supply certified public tax accountant services is required to establish a certified public tax accountant corporation under the laws and regulations of Japan ("Zeirishi-Hojin").

29	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7231 Administrative scriveners' offices JSIC 7294 Certified real estate appraisers JSIC 7299 Professional services, n.e.c. JSIC 7421 Architectural design services
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Architect and/or Building Engineer Law (Law No. 202 of 1950), Chapters 1, 2 and 6
	Description:	Cross-border trade in services An architect or building engineer, qualified as an architect or building engineer under the laws and regulations of Japan ("Kenchikushi"), or a person employing such an architect or building engineer, who intends to conduct business of design, superintendence of construction work, administrative work related to construction work contracts, supervision of building construction work, survey and evaluation of buildings, and representation in procedures under the laws and regulations of Japan concerning construction, upon request from others for remuneration, is required to establish an office in Japan.