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
		Corporation 2) None, except that: services must be supplied by a natural person or by a Patent Business Corporation; and commercial presence is required for a Patent Business Corporation 3) None, except that services must be supplied by a natural person or by a Patent Business Corporation 4) None	2) None 3) None 4) None	
a) Legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law (CPC 861**)	SS	1) None, except that services must be supplied by a natural person 2) None, except that services must be supplied by a natural person 3) None, except that services must be supplied by a natural person 4) None	1) None 2) None 3) None 4) None	

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
a) Legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi" under Japanese law (CPC 861**)	SS	1) None, except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation[6]; and commercial presence is required 2) None, except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation; and commercial presence is required 3) None, except that services must be supplied by a natural person or by a Land and House Surveyor Corporation 4) None, except that commercial presence is required	1) None 2) None 3) None 4) None	
b) Accounting, auditing and bookkeeping	SS	1) None, except that: provision of the	1) None	

6 A Land and House Surveyor Corporation under Japanese law is composed of two or more partners who are land and house surveyors qualified as "Tochi-Kaoku-Chosashi" under Japanese law and who have the right and obligation to execute activities of the Land and House Surveyor Corporation.