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
		Accountant Corporation; and commercial presence is required 3) 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 Accountant Corporation 4) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial presence is required	3) None 4) None	
d), e) Architectural services which must be supplied by a service supplier qualified as “Kenchikushi” under Japanese law, or by a service supplier using “Kenchikushi” (CPC 86712, 86713,	SS	1) None, except that commercial presence is required 2) None, except that commercial presence is required 3) None 4) None, except that	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
86714^{9}) (CPC 86722, 86723, 86724^{9}, 86725^{9}, 86727^{9})		commercial presence is required		
d), e), g) Architectural services which may be supplied by a service supplier not qualified as “Kenchikushi” under Japanese law, or by a service supplier not using “Kenchikushi” (CPC 8671, 8672^{10}, 86742^{10})	SS	1) None[11] 2) None[11] 3) None 4) None[11]	1) None 2) None 3) None 4) None	
e), f) Engineering services and integrated engineering services (CPC 8672^{12}, 8673^{12})	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e), g) F.e), F.m) Civil engineering	SS	1) None 2) None	1) None 2) None	

9 Limited to services necessary for building construction excluding post-construction services.
10 Limited to services necessary for building construction.
11 In the case where the services are supplied by a service supplier who is qualified as “Kenchikushi” under Japanese law, or by a service supplier using “Kenchikushi”, commercial presence is required.
12 Excluding architectural services and civil engineering consulting services.