26	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7221　Notaries public's and judicial scriveners' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Judicial Scrivener Law (Law No. 197 of 1950), Chapters 3 to 5, 7 and 10
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply judicial scrivener services is required to be qualified as a judicial scrivener under the laws and regulations of Japan ("Shiho-Shoshi") and to establish an office within the district of the judicial scrivener association to which the natural person belongs. 2. An enterprise which intends to supply judicial scrivener services is required to establish a judicial scrivener corporation under the laws and regulations of Japan ("Shiho-Shoshi-Hojin").

27	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7241　Certified public accountants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Public Accountant Law (Law No. 103 of 1948), Chapters 3, 5-2 and 7
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply certified public accountants services is required to be qualified as a certified public accountant under the laws and regulations of Japan ("Koninkaikeishi"). 2. An enterprise which intends to supply certified public accountants services is required to establish an audit corporation under the laws and regulations of Japan ("Kansa-Hojin").