第三種郵便物認可　明治二十五年三月三十一日

Modes of Supply: **1) Cross-border Supply** **2) Consumption abroad** **3) Commercial presence** **4) Presence of natural persons**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(1)(2)(3)(4) The practice of regulated professions shall be subject to reciprocity requirements.		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Accounting, auditing, bookkeeping services - Accounting Services (CPC 862)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
- Bookkeeping Services	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
e) Engineering services - Civil Engineering (CPC 8672**)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
- Metallurgical Engineering (CPC 8672**)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	