26.	Sector	:	Professional Services
	Subsector	:	-
	Industry Classification	:	JSIC 7221 Notaries public's and judicial scriveners' offices
	Level of Government	:	Central Government
	Type of Obligation	:	Market Access (Article 8.5) Local Presence (Article 8.11)
	Description	:	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*").
	Measures	:	*Judicial Scrivener Law* (Law No. 197 of 1950), Chapters 3 through 5, 7, and 10

27.	Sector	:	Professional Services
	Subsector	:	-
	Industry Classification	:	JSIC 7241 Certified public accountants' offices
	Level of Government	:	Central Government
	Type of Obligation	:	Market Access (Article 8.5) Local Presence (Article 8.11)
	Description	:	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*").
	Measures	:	*Certified Public Accountant Law* (Law No. 103 of 1948), Chapters 3, 5-2, and 7