COMMUNICATION FROM JAPAN

Conditional offer of Japan concerning Initial Commitments

The following communication is circulated at the request of the delegation of Japan to the members of the Group of Negotiations on Services.

1. Japan submits its voluntary offer under the General Agreement on Trade in Services as indicated in the attached list. Japan reserves its right to modify, extend or reduce this offer at any time prior to closure of the Initial Commitments negotiations depending on the final text of the service agreement and its annexes. Japan further reserves the right to make technical changes to its offer.

2. (1) Any foreigner or any foreign juridical person belonging to a country which imposes prohibitions, conditions or restrictions on the enjoyment by Japanese subjects or Japanese juridical persons of rights pertaining to land, may be placed by Cabinet Ordinance, regarding the enjoyment of rights pertaining to land in Japan, under such prohibitions, conditions or restrictions as are identical with, or analogous to the said prohibitions, conditions or restrictions respectively.

   (2) The acquisition by foreigners or foreign juridical persons of rights pertaining to land may, by Cabinet Ordinance, be prohibited or made subject to conditions or restrictions, in districts necessarily devoted to purposes of national defense (Alien Land Law).

3. The descriptions in the columns of market access and national treatment are made with respect to restrictions on foreign service provisions not in conformity with the General Agreement and its Sectoral Annexes or with respect to quantitative restrictions.
Certain existing non-discriminatory requirements, such as those related to prudential or professional competency considerations have not been listed as limitations, conditions, or qualifications to market access or national treatment.

The terms used in the lists are defined as follows:

(1) No Restrictions: No restrictions are currently applied and are intended to be introduced in the future.

(2) Standstill: Certain restrictions are currently applied but are not intended to be strengthened in the future in such a manner as to enlarge the inconsistency with the requirements set forth in the General Agreement and its Sectoral Annexes.

(3) Rollback and Standstill: Certain restrictions have been relaxed since September 1986 or will be relaxed from now on, and no new restrictions are intended to be introduced in the future.

(4) Not Applicable: The mode of delivery of the designated service is not practical.

5. "Unbound" in the column of movement of personnel means unbound on the restrictions under the Immigration-Control and Refugee-Recognition Act, but there are "No Restrictions" under the other relevant laws and regulations unless cited otherwise in the notes under the columns.
<table>
<thead>
<tr>
<th>Advertising</th>
<th>Mode of Delivery</th>
<th>Limitations and Conditions on Market Access</th>
<th>Conditions &amp; Qualifications on National Treatment</th>
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<td>Cross-Border Delivery</td>
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* Note: In order to operate as a Certified Public Accountant in Japan, it is necessary, regardless whether the operation is through a commercial establishment located in Japan or not, to obtain Japanese qualification for Certified Public Accountant, requirements for which involve no discrimination between Japanese and non-Japanese.
<table>
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<tr>
<th>Certified Tax Accountants Services</th>
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<th>Conditions &amp; Qualifications</th>
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<td>Cleaning of Buildings and similar Activities</td>
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<td>Engineering (except Civil Engineering Consulting Services)</td>
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Hotels and Restaurants
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※ Note: Stand still on the restrictions under the Special Measures Law concerning the Handling of Legal Business by Foreign Lawyers.
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(Note)

(1) "Type II Telecommunications Business" is any other telecommunications business than Type I telecommunications business:

"Type I telecommunications business" shall be that business which provides telecommunications service by establishing telecommunications circuit facilities, which mean transmission line facilities connecting transmitting points with receiving points, switching facilities installed as inseparable units therefrom, and other facilities accessory to such facilities.

"Telecommunications business" means business to provide telecommunications service in order to meet the demand of others (excluding business related to wire radio broadcasting, wire broadcast telephone service, wire television broadcasting service, and the acceptance of applications for the use of the cable television broadcasting facility).

(2) Market access is allowed subject to the conditions on access to and use of the services provided by type I telecommunications business.
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<tr>
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