From:

GATS’ Applicability to Transnational Lawyering and its Potential Impact on U.S. State Regulation of Lawyers

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6. Summary

In order to understand the GATS’ applicability to legal services in a particular country, one must consider the post-GATS developments, as well as the GATS itself. The seven key post-GATS developments related to legal services discussed in this section included:

• the creation of the Working Party on Professional Services [WPPS] and its initial work;
• the legal services paper issued by the WTO Secretariat;
• the OECD Conferences and Paris Forum on Transnational Practice for the Legal Profession;
• the Guidelines for the Accountancy Sector Formulated by the WPPS;
• the Disciplines for the Accountancy Sector Formulated by the WPPS;
• the replacement of the Working Party on Professional Services with the Working Party on Domestic Regulation and its work to develop horizontal disciplines; and
• the GATS 2000 round of negotiations to further reduce trade barriers, including the negotiating proposals from the U.S. and other WTO member states that address legal services.

The chart below organizes by issuing entity the key post-GATS documents related to legal services that may be retrieved from the WTO Document Dissemination Facility by Document Symbol.
<table>
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<tr>
<th>WTO Entity</th>
<th>Document Issued</th>
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| Ministerial Conference    | 1. Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations: Annex 1b, General Agreement on Trade in Services, 33 I.L.M. 1125, 1168 (1994) [the GATS]  
                           | 2. Decision on Profession Services, 33 I.L.M. 1259 (1994) [part of the Final Act documents, this Decision directs the Council for Trade in Services to create the Working Party on Professional Services and directs it to begin its work with the accountancy sector]  
                           | 3. SERVICES SECTORAL CLASSIFICATION LIST, Note by the Secretariat, MTN.GNS/W/120 (10 July 1991) [contains the sectoral classification system currently used in the ongoing GATS 2000 negotiations] |
| Council for Trade in Services | 1. Decision on Professional Services Adopted March 1, 1995, S/L/3 [creates the WPPS and directs it to begin with the accountancy sector];  
                               | 2. Guidelines for Mutual Recognition Agreements or Arrangements in the Accountancy Sector, S/L/38 (28 May 1997) [adopts the Guidelines].  
                               | 3. DECISION ON DISCIPLINES RELATING TO THE ACCOUNTANCY SECTOR, Adopted by the Council for Trade in Services on 14 December 1998 (S/L/63) (15 Dec. 1998) [adopts the accountancy Disciplines]  
                               | 4. DECISION ON DOMESTIC REGULATION Adopted by the Council for Trade in Services on 26 April 1999, S/L/70 (28 April 1999) [replacing the Working Party on Professional Services with the Working Party on Domestic Regulation]. |
                              | 2. Report of the Meeting Held on 26 May 2000, Note by the Secretariat, Corrigendum, S/CSS/M/3/Corr.1 (5 July 2000) [contains three corrections to the “ROADMAP” minutes, two of which were comments by Uruguay]  
                                         | 2. RECOMMENDATION OF THE WORKING PARTY ON PROFESSIONAL SERVICES TO
**THE COUNCIL FOR TRADE IN SERVICES**
[regarding the Recognition Guidelines], S/WPPS/W/14/Rev.1 (15 May 1997) (contains the recommendation of the WPPS regarding the Recognition Guidelines);


4. Report to the Council for Trade in Services on the Development of Disciplines on Domestic Regulation in the Accountancy Sector, S/WPPS/4 (10 Dec. 1998) [transmittal of the Disciplines by the WPPS to the Council for Trade in Services for its approval];

5. Note on the Meeting Held on 4 December 1998—Note by the Secretariat, S/WPPS/M/24 (18 Dec. 1998) [minutes of the WPPS meeting at which the Disciplines were approved];

6. Disciplines on Domestic Regulation in the Accountancy Sector, Draft S/WPPS/W21 (30 Nov., 1998) [contains the text of the disciplines approved at the meeting memorialized in S/WPPS/M/24];

7. Chairman’s Note on discussion of Articles VI, XVI and XVII (Job No. 6496 (25 Nov. 1998); attached to S/WPPS/4) [this document has no legal force but explains the method by which the Working Party on Professional Services (WPPS) pursued its work with respect to the question of the types of measures it would address in creating the disciplines in the accountancy sector and summarizes some of the discussion about differences between domestic regulation provisions covered by the Disciplines and market access and national treatment.]

### Working Party on Domestic Regulation

1. No action documents as of July 2001; minutes reflect ongoing work to develop horizontal disciplines

### Selected Secretariat Analyses

1. Legal Services, Background Note by the Secretariat, S/C/W/43 (6 July 1998);

2. Economic Effects of Services Liberalization. Background Note by the Secretariat, S/C/W/26 (7 Oct. 1997) and Addendum, S/C/W/26/Add.1 (29 May 1998);

3. Presence of Natural Persons (Mode 4), Background Note by the Secretariat, S/C/W/75 (8 Dec. 1998);

4. Article VI:4 of the GATS: Disciplines on Domestic Regulation Applicable to all Services, Note by the Secretariat, S/C/W/ 96 (1 March 1999);

5. International Regulatory Initiatives in Services, Background Note by the Secretariat, S/C/W/97 (1 March 1999)

6. Functions of the Working Party on Professional Services in Relation to Accountancy, Note by the Secretariat, S/WPPS/W/1 (27 June 1995);

8. Questionnaire on the Accountancy Sector, Note by the Secretariat, S/WPPS/W/7 (3 April 1996) [includes a summary of information from the OECD, UNCTAD and IFAC];

9. THE RELEVANCE OF THE DISCIPLINES OF the Agreements on Technical Barriers to Trade (TBT) and on Import Licensing Procedures to Article VI.4 of the General Agreement on Trade in Services: Note by the Secretariat, S/WPPS/W/9 (11 Sept. 1996);

10. Mutual Recognition Agreements in the Accountancy Sector: Note by the Secretariat, S/WPPS/W/10 (13 Sept. 1996);

11. Synthesis of the Responses to the Questionnaire on the Accountancy Sector: Note by the Secretariat, S/WPPS/11 (5 May 1997);

12. Accountancy Services, Background Note by the Secretariat, S/C/W/73 (4 Dec. 1998);

Selected U.S. Documents


2. COMMUNICATION FROM THE UNITED STATES, Legal Services, S/CSS/W/28 (18 Dec. 2000) [GATS 2000 negotiating proposal regarding legal services];


Selected Other Documents


3. COMMUNICATION FROM CANADA, Initial Negotiating Proposal on Professional Services,
Thus, in order to understand the GATS’ applicability to legal services, it is useful to understand the role of the documents identified above.