(a) legal services supplied by a lawyer qualified as "Bengoshi" under the law of Japan;

(b) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as "Gaikoku-Ho-Jimu-Bengoshi" under the law of Japan;

(c) legal services supplied by a patent attorney qualified as "Benrishi" under the law of Japan;

(d) legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under the law of Japan;

(e) accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi" under the law of Japan; or

(f) taxation services supplied by a tax accountant qualified as "Zeirishi" under the law of Japan.

Section 5

Natural Persons of Switzerland Who Engage in Business Activities, Which Require Technology or Knowledge at an Advanced Level on the Basis of a Personal Contract with a Public or Private Organisation in Japan.

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Switzerland who engages in one of the following business activities of supplying services, during his temporary stay in Japan on the basis of a personal contract with a public or private organisation in Japan:

(a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences under the status of residence of "Engineer" provided for in the Immigration Control and Refugee Recognition Act of Japan; or

(b) activities which require knowledge at an advanced level pertinent to human sciences, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, under the status of residence of "Specialist in Humanities / International Services" provided for in the Immigration Control and Refugee Recognition Act of Japan.

Note: Activities set out in these subparagraphs include those of supplying:

- Accounting review services
- Architectural services, related scientific and technical consulting services, technical testing and analysis services
- Auditing services
- Business tax planning and consulting services
- Business tax preparation and review services
- Engineering services (including those related to installing /maintenance services) for machinery and industrial equipment
- Engineering services related to aircrafts (including those related to maintenance and repair services of aircrafts)
- Financial advisory services
- Management consulting services
- Research and development services
- Software consulting services

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in paragraph 1 mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, in principle, by completing college education (i.e. bachelor's degree) or higher education.