	commercial presence is required for an Audit Corporation. 3) None except that provision of the services which must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation. 4) None	3) None 4) None	
c) Taxation services (CPC 863)	1) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law (Law No. 237 of 1951): services must be supplied by a natural person or by a Certified Tax Accountant Corporation[8]; and commercial presence is required. 2) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law: services must be supplied by a natural person or by a Certified Tax Accountant Corporation; and commercial presence is required. 3) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, services must be supplied by a natural person or by a Certified Tax Accountant Corporation. 4) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial	1) None 2) None 3) None 4) None	

8 A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as "Zeirishi" under Japanese law and have the rights and obligations to execute activities of the Certified Tax Accountant Corporation.

	presence is required.		
d), e) Architectural services which must be supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi" (CPC 86712, 86713, 86714[9]) (CPC 86722, 86723, 86724[9], 86725[9], 86727[9])	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
d), e), g) Architectural services which may be supplied by a service supplier not qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi" (CPC 8671) (CPC 86721[10]) (CPC 86742[10])	1) None[11] 2) None[11] 3) None 4) None[11]	1) None 2) None 3) None 4) None	
e), f) Engineering services and integrated engineering services (CPC 8672[12]) (CPC 8673[12])	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

9 Limited to services necessary for building construction excluding post-construction services.

10 Limited to services necessary for building construction.

11 In the case where the services are supplied by a service supplier who is qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi", commercial presence is required.

12 Excluding architectural services and civil engineering consulting services.