	services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation. 4) None except that commercial presence is required.	 3) None 4) None	
a) Legal services supplied by a patent attorney qualified as "Benrishi" under Japanese law (86119, 8612, 8613, 8619)	1) None except that: services must be supplied by a natural person or by a Patent Business Corporation[5]; and commercial presence is required for a Patent Business Corporation. 2) None except that: services must be supplied by a natural person or by a Patent Business Corporation; and commercial presence is required for a Patent Business Corporation. 3) None except that services must be supplied by a natural person or by a Patent Business Corporation. 4) None	1) None 2) None 3) None 4) None	
a) Legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law (861**)	1) None except that services must be supplied by a natural person. 2) None except that services must be supplied by a natural person. 3) None	1) None 2) None 3) None 4) None	
a) Legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi" under Japanese law (861**)	1) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation[6]; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by a Land and House Surveyor Corporation. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
b) Accounting, auditing and bookkeeping services (862)	1) None except that: provision of the services which must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation[7] under Japanese law	1) None	

[5] A Patent Business Corporation under Japanese law is composed of two or more partners who are patent attorneys qualified as "Benrishi" under Japanese law and have the rights and obligations to execute activities of the Patent Business Corporation.

[6] A Land and House Surveyor Corporation under Japanese law is composed of two or more partners who are land and house surveyors qualified as "Tochi-Kaoku-Chosashi" under Japanese law and have the rights and obligations to execute activities of the Land and House Surveyor Corporation.

[7] An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as "Koninkaikeishi" under Japanese law and have the rights and obligations to execute activities of the Audit Corporation.