	is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation.		
	2) 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; and commercial presence is required for an Audit Corporation.	2) None	
	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.	3) None	
	4) None	4) None	
c) Taxation services (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.	1) None	
	2) None except that as for certified public tax accountant	2) 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.

	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.	3) None	
	4) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial presence is required.	4) None	
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" (86712, 86713, 86714[9]) (86722, 86723, 86724[9], 86725[9], 86727[9])	1) None except that commercial presence is required.	1) None	
	2) None except that commercial presence is required.	2) None	
	3) None	3) None	
	4) None except that commercial presence is required.	4) None	

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