		person. 4) None	4) None	
a) Legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi" under Japanese law (CPC 861**)	SS	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 (CPC 862)	SS	1) None except that: provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation[7] under Japanese law is restricted to a natural person or an Audit Corporation; and	1) None	

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 who have the right and obligation 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 who have the right and obligation to execute activities of the Audit Corporation.

		commercial presence is required for an Audit Corporation. 2) None except that: provision of the services that 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. 3) None except that provision of the services that 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	2) None 3) None 4) None	
c) Taxation services (CPC 863)	SS	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	1) None 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 who have the right and obligation to execute activities of the Certified Tax Accountant Corporation.