		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 presence is required.	3) None 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" (CPC 86712, 86713, 86714[9]) (CPC 86722, 86723, 86724[9], 86725[9], 86727[9])	SS	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	SS	1) None[11] 2) None[11]	1) None 2) None	

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

qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi" (CPC 8671, 8672[10], 86742[10])		3) None 4) None[11]	3) None 4) None	
e), f) Engineering services and integrated engineering services (CPC 8672[12], 8673[12])	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e), g) F e), F m) civil engineering consulting services (CPC 86721[13] 86724[13], 86727[13],86729[13]) (CPC 86741[13],86742[13]) (CPC 86761[13]) (CPC 86751[13],86752[13])	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
g) Urban planning and landscape architectural services (CPC 8674[12])	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
h) Medical and dental services (CPC 9312)		1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign	

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 architectual services and civil engineering consulting services.

13 Limited to services necessary for civil engineering excluding engineering design services for building.