(l) postal and courier services;

(m) insurance related services advisory and consulting services;

(n) other financial services advisory and consulting services;

(o) transport advisory and consulting services; and

(p) manufacturing advisory and consulting services.

11. The independent professionals shall comply with the following conditions:

(a) the natural persons are engaged in the supply of a service on a temporary basis as self-employed persons established in Japan and have obtained a service contract for a period not exceeding 12 months;

(b) the natural persons entering the United Kingdom possess, at the date of submission of an application for entry into the United Kingdom at least six years professional experience in the sector of activity which is the subject of the contract;

(c) the natural persons entering the United Kingdom possess:

(i) a university degree or a qualification demonstrating knowledge of an equivalent level; and

(ii) the professional qualifications to exercise an activity where this is required pursuant to the law, regulations or other legal requirements of the United Kingdom; and

(d) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom.

12. The permissible length of stay of independent professionals is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.

13. The United Kingdom lists the following reservations referred to in paragraph 1:

Sector or sub-sector	Description of reservations
Legal advisory services in respect of public international law and foreign law (part of CPC 861)	CSS: None. IP: None.
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: None. IP: Unbound.
Taxation advisory services (CPC 863)[1]	CSS: None. IP: Unbound.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: None. IP: None.
Engineering services and Integrated engineering services (CPC 8672 and 8673)	CSS: None. IP: None.
Computer and related services (CPC 84)	CSS: None. IP: None.

[1] Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.