19.	Sector	:	Professional Services - Accounting and Auditing Services
	Level of Government		Central
	Obligation Concerned	:	Market Access (Article 8.5) Local Presence (Article 8.11)
	Description	:	Trade in Services Only a *gae-in-sa-mu-so* (sole proprietorships), *gam-sa-ban* (auditing task forces) or *hoe-gye-boep-in* (accounting corporation limited liability company) established in Korea by *gong-in-hoe-gye-sa* (Korean-certified public accountants) registered under the *Certified Public Accountant Act* may supply accounting and auditing services. For greater certainty, a person that is not a Korean-registered certified public accountant may not invest in any of these types of legal entity. Only *gong-in-hoe-gye-sa* (Korean-certified public accountants) in an auditing task force or an accounting corporation may supply auditing services regulated under the *External Audit of Stock Companies Act*.
	Measure	:	*Certified Public Accountant Act* (Law No.17291, 19 May 2020) Articles 2, 7, 12, 18, and 23 *Act on External Audit of Stock Companies Etc.,* (Law No. 15514, 20 March 2018) Articles 2 and 9

20.	Sector	:	Professional Services - Tax Accountant (*se-mu-sa*)
	Level of Government		Central
	Obligation Concerned	:	Market Access (Article 8.5) Local Presence (Article 8.11)
	Description	:	Trade in Services Only a *se-mu-sa-mu-so* (sole proprietorships), *se-mu-jo-jeong-ban* (tax reconciliation task forces) or, *se-mu-beop-in* (tax agency corporation limited liability company) established in Korea by *se-mu-sa* (Korean-certified tax accountants) registered under the *Certified Tax Accountant Act* may supply *se-mu-sa* (Korean-certified tax accountants) services, including tax reconciliation services and tax representative services. For greater certainty, a person that is not a Korean-registered certified tax accountant may not invest in any of these types of legal entity. Only a *se-mu-jo-jeong-ban* (tax reconciliation task force) or a *se-mu-beop-in* (tax agency corporation limited liability company) may supply tax reconciliation services.
	Measure	:	*Certified Tax Accountant Act* (Law No. 17339, 9 June 2020) Articles 6, 13, 16-3, and 20 *Corporate Tax Act* (Law No. 16833, 31 December 2019) Article 60 *Income Tax Act* (Law No. 16834, 31 December 2019) Article 70 *Guidelines Governing the Work of Tax Agents*, Articles 20 and 22