			commercial arbitration case for which Korea is the place of arbitration and to which statutes of a country other than Korea, a treaty concluded between Korea and a foreign country, a treaty among countries other than Korea or generally-accepted customary international law is or can be applied. (b) Use of firm name is permitted, provided that it is used with reference to "Foreign legal consultants' office" in Korean.
	Existing Measures	:	-

42.	Sector	:	Professional Services - Foreign Certified Public Accountants
	Obligation Concerned	:	National Treatment (Articles 8.4 and 10.3) Most Favoured-Nation Treatment (Articles 8.6 and 10.4) Local Presence (Article 8.11) Senior Management and Board of Directors (Article 10.7)
	Description	:	Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to public accountancy services. Foreign public accountants intending to provide accountancy services in Korea must be domestically licensed and registered under the *Certified Public Accountant Act*. Their offices must be established within Korea. A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organisations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract: consultancy for foreign accounting standards and auditing, training of Certified Public Accountants (CPAs), transfer of auditing technology, and exchange of information.
	Existing Measures	:	-