43.	Sector	:	Professional Services - Foreign Certified Tax 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 measures with respect to *se-mu-sa* (Korean-certified tax accountants) services including those concerning ownership, partnership, nationality of executives and directors and the scope of services to be provided. Foreign-certified tax accountants intending to provide *se-mu-sa* (Korean-certified tax accountants) services in Korea must be domestically licensed and registered under the *Certified Tax Accountant Act*. Their offices must be established within Korea.
	Existing Measures	:	-

44.	Sector	:	Veterinary Services
	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) Prohibition of Performance Requirements (Article 10.6) 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 veterinary services.
	Existing Measures	:	-