

The "Specific Categories" stands for the following categories (1) to (3).

- (1) A Person who has entered into an employment contract, a delegation contract, a service contract, or any other contract with a corporation or any other organization established under the foreign laws and regulations (hereinafter referred to as a "Foreign Corporation"), or a foreign government, a foreign governmental agency, a foreign local government, a foreign central bank, a foreign political party or any other political organization (hereinafter referred to as a "Foreign Government") and is subject to the direction and order of the Foreign Corporation or the Foreign Government, or owes the duty of care of a good manager to the Foreign Corporation or the Foreign Government, according to the contract, except for either of the following cases.
 - (a) In the case where the Person has entered into an employment contract, a delegation contract, a service contract, or any other contract with a Japanese corporation and is subject to the direction and order of the Japanese corporation or owes the duty of care of a good manager to the Japanese corporation, according to the contract, the Japanese corporation or the Person has agreed with the Foreign Corporation or the Foreign Government that the direction and order of the Japanese corporation or the duty of care of a good manager to the Japanese corporation shall prevail over the direction and order of the Foreign Corporation or the Foreign Government, or the duty of care of a good manager to the Foreign Corporation or the Foreign Government.
 - (b) In the case where the Person has entered into an employment contract, a delegation contract, a service contract, or any other contract with a Japanese corporation and is subject to the direction and order of the Japanese corporation or owes the duty of care of a good manager to the Japanese corporation, according to the contract, the Person has entered into an employment contract, a delegation contract, a service contract or any other contract with a Group Foreign Corporation (a Foreign Corporation that directly or indirectly holds 50% or more of the voting rights of the Japanese corporation or a Foreign Corporation of which 50% or more of the voting rights are held by the Japanese corporation. The same shall apply hereinafter.) and is subject to the direction and order of the Group Foreign Corporation or owes the duty of care of a good manager to the Group Foreign Corporation, according to the contract.
- (2) A Person who earns or agrees to earn a large amount of money or other significant profit (money or other profit that accounts for 25% or more of the Person's annual income when converted into money) from a Foreign Government.
- (3) A Person who acts in Japan under instructions or requests of a foreign government.