

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
All Sectors Included In This Schedule	<p>3) None, except:</p> <p>Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract¹, joint venture enterprise, 100% foreign-invested enterprise.</p>	<p>3) None, except:</p> <p>Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitisation is not in breach of this commitment. Unbound for subsidies for Research and Development.</p> <p>Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities².</p>	<p>Unless otherwise</p> <p>ethnic minorities.</p>

- 1 Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.
- 2 Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

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	<p>indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound.</p> <p>The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorizing the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this Protocol.</p> <p>Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects.</p> <p>The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in</p>		

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	<p>their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities.</p> <p>Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In case of capital contribution in the form of buying shares of joint-stock commercial banks and for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorized by Viet Nam's competent authority.</p> <p>For the other sectors and sub-sectors committed in this</p>		

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	<p>Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.</p> <p>4) Unbound, except as provided for in Viet Nam's Specific Commitments for the Movement of Natural Persons under Annex 9</p>	<p>4) Unbound, except as indicated in market access column</p>	

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SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services (CPC 861, excluding:	<ul style="list-style-type: none"> - participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; - legal documentation and certification services of the laws of Viet Nam) 	<ul style="list-style-type: none"> 1) None 2) None 3) Foreign lawyers organizations³ are permitted to establish commercial presence in Viet Nam in the following forms: <ul style="list-style-type: none"> - Branches of foreign lawyers organizations; - Subsidiaries of foreign lawyers organizations; - Foreign law firms⁴; - Partnerships between foreign lawyers organizations and Viet Nam's law partnerships. 	<ul style="list-style-type: none"> 1) None 2) None 3) None

³ A "foreign lawyers organization" is an organization of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

⁴ Foreign law firm is an organization established in Viet Nam by one or more foreign lawyers organizations for the purpose of practicing law in Viet Nam.

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	<p>Commercial presences of foreign lawyers organizations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners.</p> <p>Commercial presences of foreign lawyers organizations are allowed to employ Vietnamese lawyers who meet practicing requirements in accordance with provisions of Vietnamese laws.</p> <p>Foreign lawyers who have lawyer practicing licence in Viet Nam, issued by Vietnamese competent authority, are allowed to practice in Vietnamese law firms to make consultations on foreign law and international law.</p>		<p>4) Unbound, except as</p> <p>4) Unbound, except as</p>

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b) Accounting and auditing bookkeeping services (CPC 862)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
d) Architectural services (CPC 8671)	1) None 2) None 3) None, except:	1) None 2) None 3) None	Foreign enterprises have to be juridical persons of another Party.

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	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
e) Engineering services (CPC 8672)	1) None 2) None 3) None, except:	1) None 2) None 3) None, except: Foreign enterprises have to be juridical persons of another Party.	The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam ⁵ .
f) Integrated engineering services (CPC 8673)			4) Unbound, except as indicated in the horizontal section

⁵ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

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g) Urban planning and urban landscape architectural services (CPC 8674)	1) None 2) None 3) None, except: Foreign enterprises have to be juridical persons of another Party.	1) None, except the service must be authenticated by an architect who has appropriate practicing certificate working in a Vietnamese architectural organization which has juridical entity status, and comply with relevant laws and regulations of Viet Nam	In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide

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	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
h) Medical and dental services (CPC 9312)	1) None 2) None 3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business cooperation contract	1) None 2) None 3) None	<p>The minimum investment capital for a commercial presence in hospital services must be at least US\$20 million for a hospital, US\$2 million for a polyclinic unit and US\$200,000 for a specialty unit.</p>

⁶ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

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1) Veterinary services (CPC 932) ⁷	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
B. Computer and Related Services (CPC 841-845, CPC 849)	1) None 2) None 3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities 641 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None, except that the chief of the branch has to be a resident in Viet Nam 4) Unbound, except as indicated in the	4) Unbound, except as indicated in the horizontal section

⁷ Excluding keeping micro-organism strain for veterinary.

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C. Research and Development Services	horizontal section	horizontal section	
a) R&D services on natural sciences (CPC 851)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
E. Rental/Leasing Services without Operators			
b) Relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
d) Related to other machinery and equipment (CPC 83109)	1) None 2) None 3) Unbound 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound, except as indicated in the horizontal section	

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F. Other Business Services			
a) Advertising services (CPC 871, excluding advertising for cigarettes)	<p>1) None</p> <p>2) None</p> <p>3) None, except:</p> <p>Foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorized to do advertising services.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.</p> <p>4) Unbound, except as indicated in the horizontal section</p>

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c) Management consultant services (CPC 865)	1) None 2) None 3) None Branching is allowed. 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None, except that the chief of the branch has to be a resident in Viet Nam 4) Unbound, except as indicated in the horizontal section	
d) Services related to management consulting	1) None 2) None 3) None Branching is allowed. - Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	1) None 2) None 3) None, except that the chief of the branch has to be a resident in Viet Nam 4) Unbound, except as indicated in the horizontal section	

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e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	<p>1) Unbound</p> <p>2) None</p> <p>3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership 3 years after such access to private sector competition is allowed. Five years after those private sector services suppliers have been granted such access: none.</p> <p>Access to certain geographic areas may be restricted for national security reasons.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>4) Unbound, except as indicated in the</p>

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f) Services incidental to agriculture, hunting and forestry (CPC 881) ⁸	horizontal section 1) None 2) None 3) None, except:	horizontal section 1) None 2) None 3) None, except:	horizontal section 1) None 2) None 3) None, except: Only in the form of joint-venture or business co-operation contract. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. 4) Unbound, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section

⁸ Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

⁹ For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIV bis of the GATS.

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h) Services incidental to mining (CPC 883)	1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services. 2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.	1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. 2) None 3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted.	1) None, except as indicated in market access column 2) None 3) None, except as indicated in the market access column

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	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
1) Services incidental to manufacturing (CPC 884 and 885)	1) None 2) None 3) None, except: Only joint ventures with foreign capital contribution not exceeding 50% shall be permitted. 100% foreign-invested enterprises shall be permitted. 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound Only joint ventures with foreign capital contribution not exceeding 50% shall be permitted. 100% foreign-invested enterprises shall be permitted. 4) Unbound, except as indicated in the horizontal section	

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m) Related scientific and technical consulting services ¹⁰ (CPC 86751, 86752 and 86753 only)	1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None, except as indicated in the market access column	
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	1) None 2) None 3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be	1) None 2) None 3) None, except as indicated in the market access column	

10 The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.

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	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512**)	1) None ¹³ 2) None 3) None	1) None 2) None 3) None	Services and services suppliers of any other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.
*Express delivery services ¹¹ , i.e. services consisting of collection, sorting, transport and delivery, whether for domestic or foreign destination, of:	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
(a) Written communication ¹² , on any kind of physical medium, including:			
– Hybrid mail services;			
– Direct mail			
Except for the handling			

11 Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and address in transit, confirmation of receipt.

12 Written communication includes letters, postcards, hand writings, or printed matters such as books, newspapers, periodicals, magazines, or commercial documents such as bills and invoices, etc.

13 The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

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of items of written communication the price of which is less than: <ul style="list-style-type: none"> - 10 times the tariff for the handling of standard domestic letter in the first weight level for domestic shipments; - US\$ 9 for international shipments; 		provided that the gross weight of these items is less than 2,000 grams	(b) Parcels ¹⁴ and other goods * Handling of non-addressed items
C. Telecommunication Services			Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity including submarine cable capacity, including on a long-term basis, from a facilities-based supplier. A non facilities-based supplier is not otherwise excluded from owning telecommunications equipment within their premises and permitted public service provision points (POP).

14 Books, catalogues are included hereunder.

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<p>Basic telecommunication services</p> <p>1) None, except:</p> <p>Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.</p> <p>Packet-switched data transmission services (CPC 7523**)</p> <p>Circuit-switched data transmission services (CPC 7523**)</p> <p>Voice telephone services (CPC 7521)</p> <p>Telex services (CPC 7523**)</p> <p>Telegraph services (CPC 7523**)</p> <p>Faximile services (CPC 7521** + 7529**)</p> <p>Private leased circuit services (CPC 7522** + 7523**)</p> <p>○*) Other services</p> <ul style="list-style-type: none"> - Videoconference services (CPC 75292) - Video transmission services, excluding 	<p>1) None</p> <p>Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</p> <ul style="list-style-type: none"> - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international 	<p>For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.</p>	

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broadcasting ¹⁵	<p>organizations' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;</p> <p>+ Mobile data (terrestrial and satellite)</p> <p>+ Paging</p> <p>+ PCS</p> <p>+ Trunking</p> <p>- Radio based services includes:</p> <p>+ Mobile telephone (terrestrial and satellite)</p>	<p>- Multinational companies¹⁷, which are licensed to use satellite-earth stations.</p> <p>2) None</p> <p>3) None, except:</p> <p>Non facilities-based services: Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the</p>	

¹⁵ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

¹⁶ Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

¹⁷ A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other WTO Member; c) has been in operation for at least 5 years; d) is publicly listed on the stock exchange of a WTO Member; and e) is licensed to use satellite services in at least one WTO Member.

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joint ventures.	<p>Facilities-based services: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures.</p> <p>51% gives management control of the joint venture.</p> <p>In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</p>	<p>4) Unbound, except as indicated in the horizontal section</p> <p>4) Unbound, except as indicated in the horizontal section</p>	

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Basic telecommunication services o*) Other services – Virtual Private Network (VPN) ¹⁸	1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	1) None For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.	

18 Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between members of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organization, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial members of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between with Internet access service and value-added services from (h) to (n).

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	<ul style="list-style-type: none"> - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organizations' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies¹⁷, which are licensed to use satellite-earth stations. 	<p>2) None</p> <p>3) None, except:</p> <p><i>Non facilities-based services: Joint ventures shall be</i></p>	<p>2) None</p> <p>3) None</p>

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	<p>allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70% of legal capital of the joint ventures.</p> <p><i>Facilities-based services:</i> Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures.</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>
Value-added services	<p>1) None, except:</p> <ul style="list-style-type: none"> h) Electronic mail (CPC 7523**) i) Voice mail (CPC 7523**) j) On-line information and database retrieval (CPC 7523**) 	<p>1) None</p> <p>Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication</p>	

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k) Electronic data interchange (EDI) (CPC 7523**)	services.		
l) Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)	Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:		
m) Code and protocol conversion	- Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organizations' representative offices, diplomatic representatives and consultates, high tech and software development parks who are licensed to use satellite-earth stations;		
n) On-line information and data processing (incl. transaction processing) (CPC 843**)	- Multinational companies ¹⁷ , which		

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>are licensed to use satellite-earth stations.</p> <p>2) None</p> <p>3) None, except:</p> <p><i>Non facilities-based services: Business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.</i></p> <p><i>Facilities-based services: Business cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures.</i></p>	<p>2) None</p> <p>3) None</p>	<p>Fifty-one % gives management control of the joint venture.</p>

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	
Value-added services	<p>1) Wire-based and mobile terrestrial services:</p> <p>None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.</p> <p><i>Satellite-based services: Subject to commercial arrangements with Vietnamese</i></p>	<p>1) None</p>	

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</p> <ul style="list-style-type: none"> - Off-shore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organizations' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies¹⁷, which are licensed to use satellite-earth stations. 	<p>2) None</p> <p>3) Non facilities-based</p>	<p>2) None</p> <p>3) None</p>

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><i>Services:</i> Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.</p> <p><i>Facilities-based services:</i> Joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Audiovisual services			
With regard to motion picture production, distribution and projection services, all films must have their content censored by Viet Nam's competent authorities.			
a) Motion picture production (CPC 96112, excl. video tape)	1) Unbound 2) Unbound 3) Only in the forms of business cooperation contracts or joint ventures with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section
- Motion picture distribution (CPC 96113, excl. video tape)			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of the legal capital of the joint venture.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	
b) Motion picture projection service (CPC 96121)	<p>1) Unbound</p> <p>2) None</p> <p>3) Only through business cooperation contracts or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of legal capital.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>	<p>Viet Nam's houses of culture, film projection place, public cinema clubs and societies and mobile projection teams are not allowed to engage in business cooperation contract or joint-venture with foreign</p>

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	service suppliers.		
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
e) Sound recording	1) Unbound 2) None 3) Unbound 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound, except as indicated in the horizontal section	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Building (CPC 512)	1) Unbound* 2) None	1) Unbound* 2) None	
B. General Construction Work for Civil Engineering (CPC 513)	3) None, except:	3) None, except that the chief of the branch has to be resident in Viet Nam. Foreign enterprises have to be juridical persons of another Party. Branching is allowed.	
C. Installation and Assembly Work (CPC 514, 516)			
D. Building Completion and Finishing Work	4) Unbound, except as indicated in the	4) Unbound, except as indicated in the	

* Due to lack of technical feasibility.
 * Due to lack of technical feasibility.

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector (CPC 517)	Limitations on Market Access horizontal section	Limitations on National Treatment horizontal section	Additional Commitments
E. Other (CPC 511, 515, 518)			

4. DISTRIBUTION SERVICES

Measures applicable to all sub-sectors in Distribution Services:

Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs²⁰, explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.

A. Commission Agents' Services (CPC 621, 61111, 6113, 6121)	1) Unbound, except none for: – Distribution of products for personal use;	1) Unbound, except as indicated in Mode 1, market access column	
B. Wholesale Trade Services (CPC 622, 61111, 6113, 6121)	– Distribution of legitimate computer software for personal and commercial use.		
C. Retailing Services (CPC 631 + 632, 61112, 6113, 6121) ²¹	2) None 3) None, except:	2) None 3) None	

20 For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

21 For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products.</p> <p>The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT)²²</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	

22 Applications to establish more than one outlet shall be subject to pre-established publicly available procedures, and approval shall be based on objective criteria. The main criteria of the ENT include the number of existing service suppliers in a particular geographic area, the stability of market and geographic scale.

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Franchising Services (CPC 8929)	1) None 2) None 3) None Branching is allowed. 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None, except that the chief of the branch has to be a resident in Viet Nam 4) Unbound, except as indicated in the horizontal section	
5. EDUCATIONAL SERVICES			
	Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields.		
	With regard to point (B1), (B2), (C), (D), (E) below, the following additional fields of study are allowed: agriculture, architecture, building, business administration, management, computer science, construction, information systems, dental services, economics, education, engineering, environmental, surveying, health, community services, land and marine resources, animal husbandry, language studies, law, legal studies, life sciences, manufacturing, mathematics, medical science, medicine, multi-field education, nursing, pharmacy, physical sciences, science, services, culinary and hospitality, transport, veterinary science, visual and performing arts.		
	With regard to points (B), (B1), (B2), (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.		
B. Secondary Education Services (CPC 922), excluding B1, B2	1) Unbound 2) None 3) Unbound	1) Unbound 2) None 3) Unbound	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
B1. Higher secondary education services (CPC 9222) only for students who have completed 9 years of general education as specified by Vietnamese relevant laws and regulations	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound, except foreign teachers who wish to work in foreign-invested schools shall have at least 3 years of teaching experience, and have their qualifications recognized by the competent authority	4) Unbound, except as indicated in the horizontal section
B2. Technical and vocational secondary education services (CPC 9223), only for students who have completed 9 years of general education as specified by Vietnamese relevant laws and regulations	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Unbound, except foreign teachers who wish to work in foreign-invested schools shall have at least 3 years of teaching experience, and have their	

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
C. Higher Education Services (CPC 923)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Foreign teachers who wish to work in foreign-invested schools shall have at least 3 years of teaching experience, and their qualifications shall be recognized by the competent authority	After the entry into force of Chapter on Trade in Services, if Viet Nam and all other ASEAN Member States enter into any agreement on trade in services between ASEAN, as a region, and a non-Party and in such future agreement on trade in services Viet Nam accords treatment in mode 1 in higher education services (CPC 923) to that non-Party which go beyond the level of treatment she has made under AJCEP, Viet Nam shall extend to the services or service suppliers of Japan treatment no less favourable than that Viet Nam accords to like services or service-suppliers of that non-Party.

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Adult Education Services (CPC 924)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority	4) Unbound, except as indicated in the horizontal section
E. Other Education Services (CPC 929 including foreign language training)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Foreign teachers who wish to work in foreign-invested schools shall have at least 3 years of teaching experience, and their qualifications shall be recognized by the competent authority	4) Unbound, except as

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access indicated in the horizontal section	Limitations on National Treatment indicated in the horizontal section	Additional Commitments
6. ENVIRONMENTAL SERVICES			
A. Sewage Services (CPC 9401)	1) Unbound, except related consulting services 2) None 3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article 50.1(a) may be subject to public monopolies or exclusive rights granted to private operators. 4) Unbound, except as indicated in the horizontal section	1) Unbound, except related consulting services 2) None 3) None 4) Unbound, except as indicated in the horizontal section	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO). For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV bis of the GATS.

²³ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV bis of the GATS.

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Refuse Disposal Services (CPC 9402) ²⁴	<p>1) Unbound, except related consulting services</p> <p>2) None</p> <p>3) None, except:</p> <p>Confirming that services supplied in the exercise of governmental authority as defined in Article 50.1(a) may be subject to public monopolies or exclusive rights granted to private operators.</p> <p>For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).</p> <p>4) Unbound, except as</p>

²⁴ Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by Law.

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access indicated in the horizontal section	Limitations on National Treatment indicated in the horizontal section	Additional Commitments
D. Other Services - Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	<p>1) Unbound, except related consulting services</p> <p>2) None</p> <p>3) None, except:</p> <p>Confirming that services supplied in the exercise of governmental authority as defined in Article [50.1] (a) may be subject to public monopolies or exclusive rights granted to private operators.</p>	<p>1) Unbound, except related consulting services</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>
- Environmental impact assessment services (CPC 94090*)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
A. Insurance and Insurance-Related Services	1) None, for: - Insurance services provided to enterprises with foreign-invested capital, foreigners working in Viet Nam;	1) None	
a) Direct insurance			
(a) Life insurance, excl. health insurance services			
(b) Non-life insurance services	- Reinsurance services;		
b) Reinsurance and retrocession	- Insurance services in international transportation, including insurance of risks relating to:		
c) Insurance intermediation (such as brokerage and agency)			
d) Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)	+ international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the		

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>goods and any liability arising therefrom; and</p> <p>+ goods in international transit;</p> <ul style="list-style-type: none"> - Insurance broking and reinsurance broking services; - Consultancy, actuarial, risk assessment and claim settlement services. 	<p>2) None</p> <p>3) None</p> <p>Non-life branches of foreign insurance enterprises shall be permitted, subject to prudential regulations.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Banking and Other Financial Services	<p>Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam to ensure the consistency with Article VI of the GATS and Para 2 (a) of the Annex on Financial Services of the GATS.</p> <p>As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.</p>	<p>a) Acceptance of deposits and other repayable funds from the public</p> <p>b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p> <p>c) Financial leasing</p> <p>d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts</p> <p>e) Guarantees and commitments</p> <p>f) Trading for own account or for account of customers, whether on an exchange, in an</p>	<p>1) Unbound, except B (k) and B (1)</p> <p>2) None</p> <p>3) None, except:</p> <p>(a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms:</p> <p>(i) With respect to foreign commercial banks:</p> <p>representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital</p> <p>1) Unbound, except B (k) and B (1)</p> <p>2) None</p> <p>3) None, except:</p> <p>(a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam:</p> <p>- The parent bank has total assets of more than US\$20 billion at the end of the year prior to application.</p>

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - Money market instrument (including cheques, bills, certificates of deposits); - Foreign exchange; - Exchange rate and interest rate instrument incl products such as swaps, forward rate agreements; - Bullion <p>h) Money broking</p> <p>i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services</p> <p>j) Settlement and clearing services for financial assets, including securities, derivative</p>	<p>contribution not exceeding 50% of chartered capital, joint venture financial leasing company, 100% foreign-invested financial leasing company,</p> <p>joint venture finance company and 100% foreign-invested finance company, and 100% foreign-owned banks.</p>	<p>(ii) With respect to foreign finance companies: representative office, joint venture finance company, 100% foreign-invested finance company, joint venture financial leasing company and 100% foreign-invested financial leasing company.</p>	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
products, and other negotiable instruments	(iii) With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100% foreign-invested financial leasing company.	<p>(b) Equity participation:</p> <p>(i) Viet Nam may limit equity participation by foreign credit institutions in equitized Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks.</p>	<p>(b) The conditions for the establishment of a joint venture bank or a 100% foreign-owned bank:</p> <ul style="list-style-type: none"> - The parent bank has total assets of more than US\$10 billion at the end of the year prior to application.
k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	1) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	<p>(ii) For capital contribution in the form of</p>	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30% of the bank's chartered capital, unless otherwise provided by Viet Nam's laws or authorized by a Viet Nam's competent authority.</p> <p>(c) A branch of foreign commercial bank:</p> <ul style="list-style-type: none"> - is not allowed to open other transaction points outside its branch office. 	<p>(c) The conditions for the establishment of a 100% foreign-invested finance company or a joint venture finance company, a 100% foreign-invested financial leasing company or a joint-venture financial leasing company:</p> <ul style="list-style-type: none"> - The foreign credit institution has total assets of 	

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(d) Foreign credit institutions are allowed to issue credit cards on a national treatment basis.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>more than US\$10 billion at the end of the year prior to application.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	
C. Securities	<p>1) Unbound, except services C(k) and C(1)</p> <p>f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - Derivative products incl. futures and options; - Transferable securities; - Other negotiable instruments and 	<p>1) Unbound</p> <p>2) None</p> <p>3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49%</p> <p>Securities service suppliers with 100% foreign-invested</p>	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Financial assets, excluding bullion</p> <p>g) Participation in issues of all kinds of securities incl. underwriting and placement as an agent (publicly or privately), provision of services related to such issues</p> <p>i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services</p> <p>j) Settlement and clearing services for securities, derivative products, and other securities-related instruments</p> <p>k) Provision and transfer of financial information, and related software by suppliers of securities services</p> <p>l) Advisory,</p>	<p>capital shall be permitted.</p> <p>For services from C(1) to C(1), branches of foreign securities services suppliers shall be permitted.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
intermediation and other auxiliary securities-related excluding (f), including investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (for other services under (1), refer to (1) under banking sector)			
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services (CPC 9311)	1) None 2) None 3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business cooperation contract	1) None 2) None 3) None	The minimum investment capital for a commercial presence in hospital services must be at least US\$20

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	million for a hospital, US\$2 million for a polyclinic unit and US\$200,000 for a specialty unit.		
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including	1) None 2) None 3) None	1) None 2) None 3) None	
- Lodging services (CPC 64110)			
- Catering food (CPC 642) and drink services (CPC 643)	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
B. Travel Agencies and Tour Operator Services (CPC 7471)	1) None 2) None 3) None, except that:	1) None 2) None 3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an foreign capital	Foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
10 . RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (including theatre, live bands and circus services) (CPC 9619)	1) Unbound 2) None 3) Unbound, except joint ventures with foreign capital contribution not exceeding 49% are permitted 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
D. Other - Electronic game business (CPC 964**)	1) Unbound 2) None 3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorized to provide these services. Foreign capital contribution	1) Unbound 2) None 3) None	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	shall not exceed 49% of the legal capital of the joint ventures.		
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a) Passenger transportation less cabotage (CPC 7211)	1) Unbound, except international freight transportation: None 2) None	1) Unbound, except international freight transportation: None 2) None 3) None	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance;
b) Freight transportation less cabotage (CPC 7212)	3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work		3. Provisioning, fuelling and watering; 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			<ul style="list-style-type: none"> ship operations, including communication, water and electrical supplies;

- 8. Emergency repair facilities;
 - 9. Anchorage, berth and berthing services;
 - 10. Access to maritime agency services.²⁶
- (b) Other forms of commercial presence for the supply of international maritime transport services²⁵: Foreign shipping companies can establish 100% foreign-invested enterprises.

25 "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial elements and is supplied by the concerned foreign shipping company.

26 With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below:</p> <ol style="list-style-type: none"> 1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing; 2. Acting on behalf of the cargo owners; 3. Provision of required business information; 4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported; and 5. Provision of maritime transport services including cabotage services 		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>by Vietnamese flagged vessels for the supply of integrated transport services.</p> <p>6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required;</p> <p>7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Presence of natural persons</p>

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Auxiliary Services	1) Unbound 2) None 3) None, except that joint ventures with foreign capital contribution not exceeding 50% can be established 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
- Container handling services (CPC 7411) ²⁷			
- Customs Clearance Services ²⁸	1) Unbound* 2) None 3) None, except that joint ventures can be established with no foreign ownership limitation 4) Unbound, except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	

²⁷ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

²⁸ "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

* Due to lack of technical feasibility.

* Due to lack of technical feasibility.

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Container Station and Depot services ²⁹	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
B. Internal Waterways Transport			
a) Passenger transport (CPC 7221)	1) Unbound 2) None	1) Unbound 2) None	
b) Freight transport (CPC 7222)	3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of total legal capital	3) None 4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section

29 "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

* Due to lack of technical feasibility.
* Due to lack of technical feasibility.

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air Transport Services			
d) Maintenance and repair of aircraft (CPC 8868**)	1) None 2) None 3) 100% foreign-invested enterprises shall be allowed 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
e) Sales and marketing air products services	1) None 2) None 3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Computer reservation services	<p>1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority</p> <p>2) None, except as indicated in Mode 1</p> <p>3) None, except as indicated in Mode 1</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	
E. Rail Transport Services			
a) Passenger transportation (CPC 7111)	<p>1) Unbound</p> <p>2) None</p>	<p>1) Unbound</p> <p>2) None</p>	
b) Freight transportation (CPC 7112)	3) Unbound, except:	<p>Foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign</p>	

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	side not exceeding 49% of the total legal capital.		
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
F. Road Transport Services			
a) Passenger transportation (CPC 7121 + 7122)	1) Unbound 2) None	1) Unbound 2) None	
b) Freight transportation (CPC 7123)	3) None, except: Foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49%.	3) None Subject to the needs of the market ³⁰ , joint-ventures with foreign capital contribution not exceeding 51% may	

30 The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology, including management skill; reduced industrial pollution; professional training for Vietnamese workers; etc.

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>be established to provide freight transport services.</p> <p>One hundred % of joint-venture's drivers shall be Vietnamese citizen.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section</p>	
H. Services Auxiliary to All Modes of Transport	<p>a) Container handling services, except services provided at airports (part of CPC 7411)</p> <p>1) Unbound</p> <p>2) None</p> <p>3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50%</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>	<p>4) Unbound, except as indicated in the horizontal section</p>

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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Storage and warehouse services (CPC 742)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
c) Freight transport agency services (CPC 748) ³¹	1) Unbound, except freight brokerage services: None 2) None 3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners 4) Unbound, except as indicated in the horizontal section	1) Unbound, except freight brokerage services: None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
d) Other (part of CPC 749) ³²			

31 Including freight forwarding services. These services mean the activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

* Due to lack of technical feasibility.

32 Include the following activities: bill auditing; freight brokerage services; freight inspection, weighing and sampling services; freight receiving and acceptance services; transportation document preparation services. These services are provided on behalf of cargo owners.