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<br>Access  | Limitations on National<br>Treatment  | Additional Commitments |  |  |  |
|--------------------------|--|---|------------------------|--|--|--|
| I.HORIZONTAL COMMITMENTS |  |   |                        |  |  |  |
|                          | <pre>3) None, except:<br/>Unless otherwise<br/>specified in each<br/>specific sector or sub-<br/>sector of this<br/>Schedule, foreign<br/>enterprises are allowed<br/>to establish commercial<br/>presence in Viet Nam in<br/>the form of business<br/>co-operation contract<sup>1</sup>,<br/>joint venture<br/>enterprise, 100%<br/>foreign-invested<br/>enterprise.<br/>Representative offices<br/>of foreign service<br/>suppliers are permitted<br/>to be established in</pre> | 3) None, except:<br>Eligibility for<br>subsidies may be<br>limited to Vietnamese<br>service suppliers, i.e.<br>to juridical persons<br>established within the<br>territory of Viet Nam,<br>or a part thereof. The<br>granting of one-time<br>subsidization to<br>promote and facilitate<br>the process of<br>equitisation is not in<br>breach of this<br>commitment. Unbound for<br>subsidies for Research<br>and Development.<br>Unbound for subsidies<br>in the Health, | Additional Commitments |  |  |  |
|                          | Viet Nam, but they<br>shall not engage in any<br>direct profit-making<br>activities <sup>2</sup> .<br>Unless otherwise   | Education and Audio-<br>visual sectors. Unbound<br>for subsidies aimed at<br>promoting the welfare<br>and employment of<br>ethnic minorities.   |                        |  |  |  |

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.

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

| Sector or Sub-sector | Limitations on Market   | Limitations on National | Additional Commitments |
|----------------------|-------------------------|-------------------------|------------------------|
|                      | Access                  | Treatment               |                        |
|                      | their investment        |                         |                        |
|                      | licenses and shall be   |                         |                        |
|                      | extended whenever the   |                         |                        |
|                      | time of operation of    |                         |                        |
|                      | those enterprises is    |                         |                        |
|                      | extended by competent   |                         |                        |
|                      | authorities.            |                         |                        |
|                      | 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.              |                         |                        |
|                      | For the other sectors   |                         |                        |
|                      | and sub-sectors         |                         |                        |
|                      | committed in this       |                         |                        |

| Sector or Sub-sector | Limitations on Market<br>Access   | Limitations on National<br>Treatment   | Additional Commitments |
|----------------------|---|--|------------------------|
|                      | Schedule, the level of<br>equity held by foreign<br>investors in<br>acquisition of<br>Vietnamese enterprises<br>shall be corresponding<br>to the limitations on<br>foreign capital<br>participation set forth<br>therein, if any,<br>including the<br>limitations in the form<br>of transitional<br>periods, where<br>applicable. | () Unbound except as   |                        |
|                      | <ol> <li>Unbound, except as<br/>provided for in Viet<br/>Nam's Specific<br/>Commitments for the<br/>Movement of Natural<br/>Persons under Annex 9</li> </ol>  | <ol> <li>Unbound, except as<br/>indicated in market<br/>access column</li> </ol> |                        |

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<br>Access  | Limitations on National<br>Treatment | Additional Commitments |
|----|---|--|--------------------------------------|------------------------|
| SE | CTOR SPECIFIC COMMITMENTS   |  |                                      |                        |
| 1. | BUSINESS SERVICES   |  |                                      |                        |
| Α. | Professional Services   |  |                                      |                        |
|    |   |  |                                      |                        |
| a) | Legal services<br>(CPC 861, excluding:  | 1) None  | 1) None                              |                        |
|    |   | 2) None  | 2) None                              |                        |
|    | - participation in  | ,  |                                      |                        |
|    | legal proceedings<br>in the capacity of<br>defenders or<br>representatives of<br>their clients<br>before the courts<br>of Viet Nam; | <ul> <li>3) Foreign lawyers<br/>organizations<sup>3</sup> are<br/>permitted to establish<br/>commercial presence in<br/>Viet Nam in the<br/>following forms:</li> <li>Branches of foreign</li> </ul> | 3) None                              |                        |
|    | <ul> <li>legal documentation<br/>and certification<br/>services of the</li> </ul>   | <pre>- Branches of foreign lawyers organizations;</pre>  |                                      |                        |
|    | laws of Viet Nam)   | - Subsidiaries of<br>foreign lawyers<br>organizations;   |                                      |                        |
|    |   | - Foreign law firms <sup>4</sup> ;   |                                      |                        |
|    |   | - Partnerships<br>between foreign<br>lawyers<br>organizations and<br>Viet Nam's law<br>partnerships.   |                                      |                        |

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.

| Sector or Sub-sector | Limitations on Market  | Limitations on National | Additional Commitments |
|----------------------|--|-------------------------|------------------------|
| 500001 01 540 500001 | Access   | Treatment               |                        |
|                      | Commercial presences of<br>foreign lawyers<br>organizations are<br>permitted to make<br>consultations on<br>Vietnamese laws if the<br>consulting lawyers have<br>graduated from a<br>Vietnamese law college<br>and satisfy<br>requirements applied to<br>like Vietnamese law |                         |                        |
|                      | practitioners.<br>Commercial presences of<br>foreign lawyers<br>organizations are<br>allowed to employ<br>Vietnamese lawyers who<br>meet practicing<br>requirements in<br>accordance with<br>provisions of<br>Vietnamese laws.   |                         |                        |
|                      | Foreign lawyers who<br>have lawyer practicing<br>licence in Viet Nam,<br>issued by Vietnamese<br>competent authority,<br>are allowed to practice<br>in Vietnamese law firms<br>to make consultations<br>on foreign law and<br>international law.                             |                         |                        |
|                      | 4) Unbound, except as  | 4) Unbound, except as   |                        |

| Sect       | tor or Sub-sector  | Limitations on Market<br>Access<br>indicated in the<br>horizontal section   | Limitations on National<br>Treatment<br>indicated in the<br>horizontal section                                       | Additional Commitments |
|------------|--|---|--|------------------------|
| and<br>ser | counting and auditing<br>bookkeeping<br>vices<br>vC 862) | <ol> <li>None</li> <li>None</li> <li>None</li> <li>Unbound, except as indicated in the horizontal section</li> </ol>                                  | <ol> <li>None</li> <li>None</li> <li>None</li> <li>Unbound, except as indicated in the horizontal section</li> </ol> |                        |
|            | ation services<br>C 863)                                 | <ol> <li>None</li> <li>None</li> <li>None</li> <li>Unbound, except as indicated in the horizontal section</li> </ol>                                  | <ol> <li>None</li> <li>None</li> <li>None</li> <li>Unbound, except as indicated in the horizontal section</li> </ol> |                        |
|            | chitectural services<br>PC 8671)                         | <ol> <li>None</li> <li>None</li> <li>None, except:</li> <li>Foreign enterprises<br/>have to be juridical<br/>persons of another<br/>Party.</li> </ol> | 1) None<br>2) None<br>3) None  |                        |

|    | Sector or Sub-sector                             | Limitations on Market<br>Access  | Limitations<br>Treat   | on National<br>tment                                   | Additional Commitments |
|----|--|--|--|--|------------------------|
|    |  | 4) Unbound, except as<br>indicated in the<br>horizontal section                    | Unbound, e<br>indicated<br>horizontal  | in the   |                        |
| e) | Engineering services<br>(CPC 8672)               | 1) None  | None   |  |                        |
| f) | Integrated engineering<br>services<br>(CPC 8673) | <ol> <li>None</li> <li>None, except:</li> </ol>                                    | None, exce   | pt:  |                        |
|    |  | Foreign enterprises<br>have to be juridical<br>persons of another<br>Party.        | related to<br>topographi<br>geotechnic<br>geological<br>environmen<br>and techni<br>for urban-<br>developmen<br>sectoral d<br>planning a<br>the author | cal,<br>al, hydro<br>and<br>tal surveys<br>cal surveys |                        |
|    |  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | Unbound, e<br>indicated<br>horizontal  | in the   |                        |

<sup>5</sup> 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.

| Sector or Sub-sec  | tor Limitations on Market<br>Access   | Limitations on National<br>Treatment  | Additional Commitments |
|--|---|---|------------------------|
| g) Urban planning an<br>urban landscape<br>architectural ser<br>(CPC 8674) |   | <ol> <li>None, except the<br/>service must be<br/>authenticated by an<br/>architect who has<br/>appropriate practicing<br/>certificate working in<br/>a Vietnamese<br/>architectural<br/>organization which has<br/>juridical entity<br/>status, and comply with<br/>relevant laws and<br/>regulations of Viet Nam</li> </ol>   |                        |
|  | 2) None   | 2) None   |                        |
|  | 3) None, except:<br>Foreign enterprises<br>have to be juridical<br>persons of another<br>Party. | 3) None, except the<br>responsible foreign<br>architects working in<br>foreign-invested<br>enterprises must have<br>the professional<br>practicing certificate<br>granted or recognized<br>by the Government of<br>Viet Nam. In some areas, subject<br>to the regulations of<br>the Government of Viet<br>Nam for national<br>security and social<br>stability purposes,<br>foreign service |                        |
|  |   | suppliers may not be permitted to provide   |                        |

| Sector or Sub-sector   | Limitations on Market<br>Access   | Limitations on National<br>Treatment   | Additional Commitments |
|--|---|--|------------------------|
|  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>  | <ul> <li>this service<sup>6</sup>.</li> <li>4) Unbound, except as indicated in the horizontal section</li> </ul> |                        |
| <pre>h) Medical and dental<br/>services<br/>(CPC 9312)</pre> | 1) None<br>2) None  | 1) None<br>2) None   |                        |
|  | 3) Foreign service<br>suppliers are permitted<br>to provide services<br>through the<br>establishment of 100%<br>foreign-invested<br>hospital, joint venture<br>with Vietnamese<br>partners<br>or through business<br>cooperation contract<br>The minimum investment<br>capital for a<br>commercial presence in<br>hospital services must<br>be at least US\$20<br>million for a hospital,<br>US\$2 million for a<br>policlinic unit and<br>US\$200,000 for a<br>specialty unit. | 3) None  |                        |

<sup>6</sup> 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.

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<br>Access   | Limitations on National<br>Treatment   | Additional Commitments |
|--|---|--|------------------------|
|  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>     |                        |
| i) Veterinary services<br>(CPC 932) <sup>7</sup> | 1) None   | 1) None  |                        |
|  | 2) None   | 2) None  |                        |
|  | 3) Access is granted to<br>natural persons<br>exclusively for the<br>conduct of private<br>professional practice<br>and under the<br>authorization by the<br>veterinary authorities | 3) None  |                        |
|  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>     |                        |
| B. Computer and Related<br>Services              | 1) None   | 1) None  |                        |
| (CPC 841-845, CPC 849)                           | 2) None   | 2) None  |                        |
|  | 3) None<br>Branching is allowed.  | 3) None, except that the<br>chief of the branch has<br>to be a resident in<br>Viet Nam |                        |
|  | <ol> <li>Unbound, except as<br/>indicated in the</li> </ol>   | <ol> <li>Unbound, except as<br/>indicated in the</li> </ol>                            |                        |

7 Excluding keeping micro-organism strain for veterinary.

|    | Sector or Sub-sector                             | Limitations on Market<br>Access<br>horizontal section                              | Limitations on National<br>Treatment<br>horizontal section                         | Additional Commitments |
|----|--|--|--|------------------------|
| с. | Research and Development                         | Services   |  |                        |
|    | R&D services on natural<br>sciences<br>(CPC 851) |  | 1) None<br>2) None   |                        |
|    |  | 3) None  | 3) None  |                        |
|    |  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
| Ε. | Rental/Leasing Services                          | without Operators  |  |                        |
| b) | Relating to aircraft<br>(CPC 83104)              | 1) None  | 1) None  |                        |
|    |  | 2) None  | 2) None  |                        |
|    |  | 3) None  | 3) None  |                        |
|    |  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
| d) | Related to other<br>machinery and equipment      | 1) None  | 1) None  |                        |
|    | (CPC 83109)                                      | 2) None  | 2) None  |                        |
|    |  | 3) Unbound   | 3) Unbound   |                        |
|    |  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |

| Limitations on Market   | Limitations on National   |  |
|---|---|--|
| Access  | Treatment   | Additional Commitments   |
|   |   |  |
| 1) None<br>2) None  | 1) None<br>2) None  | The advertising for wines<br>and spirits shall be<br>subject to State  |
| <ul> <li>3) None, except:</li> <li>Foreign service<br/>suppliers are permitted<br/>to establish joint<br/>venture or business<br/>cooperation contract<br/>with Vietnamese<br/>partners who are<br/>legally authorized to<br/>do advertising<br/>services.</li> <li>4) Unbound, except as<br/>indicated in the</li> </ul> | <ol> <li>None</li> <li>Unbound, except as indicated in the</li> </ol>   | regulations, which are<br>applied on a non-<br>discriminatory basis.   |
| <ol> <li>Indicated in the horizontal section</li> <li>None</li> <li>None</li> <li>None</li> <li>Unbound, except as indicated in the horizontal section</li> </ol>   | <ol> <li>Indicated in the<br/>horizontal section</li> <li>None</li> <li>None</li> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>   |  |
|   | <ol> <li>None</li> <li>None</li> <li>None, except:</li> <li>Foreign service<br/>suppliers are permitted<br/>to establish joint<br/>venture or business<br/>cooperation contract<br/>with Vietnamese<br/>partners who are<br/>legally authorized to<br/>do advertising<br/>services.</li> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> <li>None</li> <li>None</li> <li>None</li> <li>Unbound, except as<br/>indicated in the</li> </ol> | AccessTreatment1)None1)None2)None2)None3)None, except:3)None3)Foreign service<br>suppliers are permitted<br>to establish joint<br>venture or business<br>cooperation contract<br>with Vietnamese<br>partners who are<br>legally authorized to<br>do advertising<br>services.4)Unbound, except as<br>indicated in the<br>horizontal section4)Unbound, except as<br>indicated in the<br>horizontal section4)Unbound, except as<br>indicated in the<br>horizontal section1)None1)None3)None3)None4)Unbound, except as<br>indicated in the<br>horizontal section4)Unbound, except as<br>indicated in the<br>horizontal section |

|     | Sector or Sub-sector  | Limitations on Market<br>Access  | Limitations on National<br>Treatment   | Additional Commitments |
|-----|---|--|--|------------------------|
|     | Management consultant<br>services                                     | 1) None  | 1) None  |                        |
|     | (CPC 865)   | 2) None  | 2) None  |                        |
|     |   | 3) None  | <ol> <li>None, except that the<br/>chief of the branch has</li> </ol>              |                        |
|     |   | Branching is allowed.  | to be a resident in<br>Viet Nam  |                        |
|     |   | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
| - / | Services related to<br>management consulting                          | 1) None  | 1) None  |                        |
|     | - CPC 866, except CPC   | 2) None  | 2) None  |                        |
|     | 86602   | 3) None  | <ol> <li>None, except that the<br/>chief of the branch has</li> </ol>              |                        |
|     | <ul> <li>Arbitration and<br/>conciliation<br/>services for</li> </ul> | Branching is allowed.  | to be a resident in<br>Viet Nam  |                        |
|     | commercial disputes<br>between businesses<br>(CPC 86602**)            | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
|     |   |  |  |                        |
|     |   |  |  |                        |
|     |   |  |  |                        |
|     |   |  |  |                        |

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

| Sector or Sub-sector   | Limitations on Market<br>Access<br>horizontal section  | Limitations on National<br>Treatment<br>horizontal section                  | Additional Commitments |
|--|--|---|------------------------|
| f) Services incidental to                                      | 1) None  | 1) None   |                        |
| agriculture, hunting<br>and forestry<br>(CPC 881) <sup>8</sup> | 2) None  | 2) None   |                        |
|  | 3) None, except:   | 3) None, except:  |                        |
|  | Only in the form of<br>joint-venture or<br>business co-operation<br>contract. Foreign<br>capital contribution<br>may not exceed 51% of<br>the legal capital of<br>the joint venture. | Access to certain<br>geographical areas may<br>be restricted <sup>9</sup> . |                        |
|  | 4) Unbound, except as<br>indicated in the<br>horizontal section  | 4) Unbound, except as<br>indicated in the<br>horizontal section             |                        |

<sup>8</sup> 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.

<sup>9</sup> 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.

|    | Sector or Sub-sector                   | Limitations on Market<br>Access  |       | Limitations on National<br>Treatment                        | Additional Commitments                                    |
|----|--|--|-------|---|---|
| h) | Services incidental to m.<br>(CPC 883) | ining  |       |   |   |
| 1. |  | d hereunder are not underst<br>supply base services, offs  |       |   | vities: supply of equipment,<br>commodation and catering, |
| 2. | set out the necessary red              | gulations and procedures to<br>jurisdiction of Viet Nam in   | regu. | late the oil and gas relat                                  |   |
|    |  | <ol> <li>None, except: companie<br/>without a commercial<br/>presence may be<br/>required to be<br/>registered with the<br/>competent authority of<br/>the Government of Viet<br/>Nam under the terms<br/>outlined in Viet Nam's<br/>applicable laws.</li> </ol> |       | None, except as<br>indicated in market<br>access column     |   |
|    |  | 2) None  | 2)    | None  |   |
|    |  | 3) None, except:<br>Joint ventures with<br>foreign capital<br>contribution not<br>exceeding 51% shall be<br>permitted. 100%<br>foreign-invested<br>enterprises shall be<br>permitted.  |       | None, except as<br>indicated in the market<br>access column |   |

| Sector or Sub-sector                    | Limitations on Market<br>Access  | Limitations on National<br>Treatment   | Additional Commitments |
|---|--|--|------------------------|
|   | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>   | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
| i) Services incidental to manufacturing | 1) None  | 1) None  |                        |
| (CPC 884 and 885)                       | 2) None  | 2) None  |                        |
|   | 3) None, except:   | 3) Unbound   |                        |
|   | Only joint ventures<br>with foreign capital<br>contribution not<br>exceeding 50% shall be<br>permitted. 100%<br>foreign-invested<br>enterprises shall be<br>permitted. |  |                        |
|   | 4) Unbound, except as<br>indicated in the<br>horizontal section  | 4) Unbound, except as<br>indicated in the<br>horizontal section                    |                        |
|   |  |  |                        |

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

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<br>Access  | Limitations on National<br>Treatment   | Additional Commitments   |
|---|--|--|--|
|   | <ul><li>permitted.</li><li>4) Unbound, except as indicated in the horizontal section</li></ul> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |  |
| 2. COMMUNICATION SERVICES   | -  |  | 1  |
| B. Courier Services<br>(CPC 7512**)   | 1) None <sup>13</sup>  | 1) None  | Services and services suppliers of any other                                     |
| *Express delivery   | 2) None  | 2) None  | Party shall be accorded treatment no less  |
| services <sup>11</sup> , i.e. services<br>consisting of collection,                                   | 3) None  | 3) None  | favourable than the<br>treatment accorded to the                                 |
| sorting, transport and<br>delivery, whether for<br>domestic or foreign<br>destination, of:            | 4) Unbound, except as<br>indicated in the<br>horizontal section                                | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | Vietnamese Post Office or<br>its subsidiaries for its<br>competitive activities. |
| <pre>(a) Written communication<sup>12</sup>,<br/>on any kind of physical<br/>medium, including:</pre> |  |  |  |
| - 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.

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<br>Access | Limitations on National<br>Treatment | Additional Commitments |
|--|---------------------------------|--------------------------------------|------------------------|
| of items of written<br>communication the price<br>of which is less than:   |                                 |                                      |                        |
| <ul> <li>10 times the tariff<br/>for the handling of<br/>standard domestic<br/>letter in the first<br/>weight level for<br/>domestic shipments;</li> </ul> |                                 |                                      |                        |
| - US\$ 9 for<br>international<br>shipments;  |                                 |                                      |                        |
| provided that the gross<br>weight of these items<br>is less than 2,000<br>grams  |                                 |                                      |                        |
| (b) Parcels <sup>14</sup> and other goods  |                                 |                                      |                        |
| *Handling of non-addressed<br>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).

<sup>14</sup> Books, catalogues are included hereunder.

| Sector or Sub-sector   | Limitations on Market  | Limitations on National | Additional Commitments  |
|--|--|-------------------------|---|
| Sector of Sub-Sector   | Access   | Treatment               | Maareronar commentes  |
| Basic telecommunication services   | <ol> <li>None, except:</li> <li>Wire-based and mobile</li> </ol>                               | 1) None                 | For consortium<br>submarine cable links where<br>Viet Nam is member, foreign                                      |
| a) Voice telephone<br>services<br>(CPC 7521)                                   | terrestrial services:<br>Service must be offered<br>through commercial<br>arrangements with an |                         | service suppliers shall be<br>permitted to control fully-<br>owned submarine cable<br>transmission capacity (e.g. |
| <pre>b) Packet-switched data<br/>transmission services<br/>(CPC 7523**)</pre>  | entity established in<br>Viet Nam and licensed<br>to provide<br>international                  |                         | IRU or consortium<br>ownership) terminating at a<br>licensed cable landing<br>station in Viet Nam, and to         |
| <pre>c) Circuit-switched data<br/>transmission services<br/>(CPC 7523**)</pre> | telecommunication<br>services.<br>Satellite-based  |                         | provide such capacity to<br>international facilities-<br>based service suppliers<br>licensed in Viet Nam and      |
| d) Telex services<br>(CPC 7523**)  | services: Subject to<br>commercial arrangements<br>with Vietnamese                             |                         | international VPN and IXP<br>service suppliers licensed<br>in Viet Nam.   |
| e) Telegraph services<br>(CPC 7523**)  | international satellite<br>service suppliers duly<br>licensed in Viet Nam,                     |                         |   |
| <pre>f) Facsimile services    (CPC 7521** + 7529**)</pre>                      | except satellite-based services offered to:  |                         |   |
| <pre>g) Private leased circuit<br/>services<br/>(CPC 7522** + 7523**)</pre>    | - Off-shore/on sea<br>based business<br>customers,<br>government                               |                         |   |
| o*) Other services   | institutions,<br>facilities-based  |                         |   |
| - Videoconference<br>services<br>(CPC 75292)                                   | service suppliers,<br>radio and<br>television<br>broadcasters,                                 |                         |   |
| <ul> <li>Video transmission<br/>services, excluding</li> </ul>                 | official<br>international  |                         |   |

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<br>Access   | Limitations on National<br>Treatment | Additional Commitments |
|--|---|--------------------------------------|------------------------|
| broadcasting <sup>15</sup> - Radio based<br>services includes: + Mobile<br>telephone<br>(terrestrial<br>and satellite) | organizations'<br>representative<br>offices, diplomatic<br>representatives and<br>consulates, high<br>tech and software<br>development parks<br>who are licensed to<br>use satellite-earth  |                                      |                        |
| <ul> <li>+ Mobile data<br/>(terrestrial<br/>and satellite)</li> <li>+ Paging</li> <li>+ PCS</li> </ul>                 | <ul> <li>stations;</li> <li>Multinational companies<sup>17</sup>, which are licensed to use satellite-earth stations.</li> </ul>  |                                      |                        |
| <ul> <li>+ Trunking</li> <li>- Internet Exchange<br/>Services (IXP)<sup>16</sup></li> </ul>                            | <pre>2) None 3) None, except:     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</pre> | 2) None<br>3) None                   |                        |

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.

<sup>17</sup> 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.

| Sector or Sub-sector | Limitations on Market   | Limitations on National  | Additional Commitments |
|----------------------|---|--|------------------------|
|                      |   | Treatment  |                        |
|                      | Access<br>joint ventures.<br>Facilities-based<br>services: Joint venture<br>with telecommunications<br>service suppliers duly<br>licensed in Viet Nam<br>will be allowed.<br>Foreign capital<br>contribution shall not<br>exceed 49% of legal<br>capital of the joint<br>ventures.<br>51% gives management<br>control of the joint<br>venture.        | Treatment  |                        |
|                      | <ul> <li>Venture.</li> <li>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.</li> <li>4) Unbound, except as indicated in the horizontal section</li> </ul> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |

| Sector or Sub-sector                                      | Limitations on Market<br>Access   | Limitations on National<br>Treatment | Additional Commitments  |
|---|---|--------------------------------------|---|
| Basic telecommunication<br>services<br>o*) Other services | <ol> <li>None, except:</li> <li>Wire-based and mobile<br/>terrestrial services:</li> </ol>  | 1) None                              | For consortium submarine<br>cable links where Viet Nam<br>is member, foreign service<br>suppliers shall be  |
| - Virtual Private<br>Network (VPN) <sup>18</sup>          | Service must be offered<br>through commercial<br>arrangements with an<br>entity established in<br>Viet Nam and licensed<br>to provide<br>international<br>telecommunication<br>services.<br>Satellite-based<br>services: Subject to<br>commercial arrangements<br>with Vietnamese<br>international satellite<br>service suppliers duly<br>licensed in Viet Nam, |                                      | permitted to control fully-<br>owned submarine cable<br>transmission capacity (e.g.<br>IRU or consortium<br>ownership) terminating at a<br>licensed cable landing<br>station in Viet Nam, and to<br>provide such capacity to<br>international facilities-<br>based service suppliers<br>licensed in Viet Nam and<br>international VPN and IXP<br>service suppliers licensed<br>in Viet Nam. |
|   |   |                                      |   |

<sup>18</sup> 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 unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

| Sector or Sub-sector | Limitations on Market   | Limitations on National | Additional Commitments |
|----------------------|---|-------------------------|------------------------|
|                      | <ul> <li>Access</li> <li>Off-shore/on sea<br/>based business<br/>customers,<br/>government<br/>institutions,<br/>facilities-based<br/>service suppliers,<br/>radio and<br/>television<br/>broadcasters,<br/>official<br/>international<br/>organizations'<br/>representative<br/>offices, diplomatic<br/>representatives and<br/>consulates, high<br/>tech and software<br/>development parks<br/>who are licensed to<br/>use satellite-earth<br/>stations;</li> <li>Multinational<br/>companies<sup>17</sup>, which<br/>are licensed to use<br/>satellite-earth<br/>stations.</li> </ul> | Treatment               |                        |
|                      | 2) None   | 2) None                 |                        |
|                      | 3) None, except:<br>Non facilities-based<br>services: Joint<br>ventures shall be  | 3) None                 |                        |

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

|    | Sector or Sub-sector   | Limitations on Market  | Limitations on National | Additional Commitments |
|----|--|--|-------------------------|------------------------|
|    |  | Access   | Treatment               |                        |
| k) | Electronic data<br>interchange (EDI)<br>(CPC 7523**)   | services.<br><i>Satellite-based</i><br><i>services:</i> Subject to   |                         |                        |
| 1) | Enhanced/value-added<br>facsimile services,<br>incl. store and<br>forward, store and<br>retrieve<br>(CPC 7523**) | commercial arrangements<br>with Vietnamese<br>international satellite<br>service suppliers duly<br>licensed in Viet Nam,<br>except satellite-based<br>services offered to:   |                         |                        |
| m) | Code and protocol<br>conversion  | - Off-shore/on sea   |                         |                        |
| n) | On-line information and<br>data processing (incl.<br>transaction processing)<br>(CPC 843**)                      | <pre>based business<br/>customers,<br/>government<br/>institutions,<br/>facilities-based<br/>service suppliers,<br/>radio and<br/>television<br/>broadcasters,<br/>official<br/>international<br/>organizations'<br/>representative<br/>offices, diplomatic<br/>representatives and<br/>consulates, high<br/>tech and software<br/>development parks<br/>who are licensed to<br/>use satellite-earth<br/>stations;</pre> |                         |                        |
|    |  | <ul> <li>Multinational<br/>companies<sup>17</sup>, which</li> </ul>  |                         |                        |

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

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<br>Access   | Limitations on National<br>Treatment  | Additional Commitments |
|---|---|---|------------------------|
|   | In the<br>telecommunications<br>sector, foreign<br>investors in BCC will<br>have the possibility to<br>renew current<br>arrangements or to<br>convert them into<br>another form of<br>establishment with<br>conditions no less<br>favourable than those<br>they currently enjoy.<br>4) Unbound, except as<br>indicated in the<br>horizontal section                           | <ol> <li>4) Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
| Value-added services<br>o) Other<br>- Internet Access<br>Services IAS <sup>19</sup> | <pre>1) Wire-based and mobile<br/>terrestrial services:<br/>None, except: Service<br/>must be offered through<br/>commercial arrangements<br/>with an entity<br/>established in Viet Nam<br/>and licensed to provide<br/>international<br/>telecommunication<br/>services.<br/>Satellite-based<br/>services: Subject to<br/>commercial arrangements<br/>with Vietnamese</pre> | 1) None   |                        |

19 Services providing internet access to the end users.

| Sector or Sub-sector | Limitations on Market  | Limitations on National              | Additional Commitments |
|----------------------|--|--------------------------------------|------------------------|
|                      |  | Treatment                            |                        |
| Sector or Sub-sector | Limitations on Market<br><u>Access</u><br>international satellite<br>service suppliers duly<br>licensed in Viet Nam,<br>except satellite-based<br>services offered to:<br>- Off-shore/on sea<br>based business<br>customers,<br>government<br>institutions,<br>facilities-based<br>services suppliers,<br>radio and<br>television<br>broadcasters,<br>official<br>international<br>organizations'<br>representative<br>offices, diplomatic<br>representatives and<br>consulates, high<br>tech and software<br>development parks<br>who are licensed to<br>use satellite-earth<br>stations;<br>- Multinational<br>companies <sup>17</sup> , which<br>are licensed to use<br>satellite-earth | Limitations on National<br>Treatment | Additional Commitments |
|                      | stations.  | 2) None                              |                        |
|                      | <ol> <li>Non facilities-based</li> </ol>   | 3) None                              |                        |

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

|     | Sector or Sub-sector           | Limitations on Market<br>Access   |       | Limitations on National<br>Treatment                         | Additional Commitments  |
|-----|--------------------------------|---|-------|--|-------------------------|
| D.  | Audiovisual services           |   |       |  |                         |
| cor |                                | cture production, distributi<br>n's competent authorities.  | on ar | nd projection services, al                                   | l films must have their |
| a)  | Motion picture<br>production   | 1) Unbound  | 1)    | Unbound  |                         |
|     | (CPC 96112, excl. video tape)  | 2) Unbound  | 2)    | Unbound  |                         |
|     |                                | 3) Only in the forms of<br>business cooperation<br>contracts or joint<br>ventures with<br>Vietnamese partners who<br>are authorized to<br>provide these services<br>in Viet Nam. Foreign<br>capital contribution<br>may not exceed 51% of<br>the legal capital of<br>the joint venture. | 3)    | None   |                         |
|     |                                | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>  | 4)    | Unbound, except as<br>indicated in the<br>horizontal section |                         |
| _   | Motion picture<br>distribution | 1) Unbound  | 1)    | Unbound  |                         |
|     | (CPC 96113, excl. video tape)  | 2) None   | 2)    | None   |                         |
|     | - ·                            | <ol> <li>Only through business<br/>cooperation contract or<br/>joint venture with<br/>Vietnamese partners who<br/>are authorized to</li> </ol>  |       | None   |                         |

| Sector or Sub-sector                    | Limitations on Market<br>Access<br>provide these services  | Limitations on National<br>Treatment   | Additional Commitments |
|---|--|--|------------------------|
|   | <ul> <li>in Viet Nam. Foreign<br/>capital contribution<br/>shall not exceed 51% of<br/>the legal capital of<br/>the joint venture.</li> <li>4) Unbound, except as</li> </ul>   | 4) Unbound, except as                  |                        |
|   | indicated in the<br>horizontal section   | indicated in the<br>horizontal section |                        |
| b) Motion picture<br>projection service | 1) Unbound   | 1) Unbound                             |                        |
| (CPC 96121)                             | 2) None 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. 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 | 2) None<br>3) None                     |                        |

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<br>Access  | Limitations on National<br>Treatment Additional Commitments                           |
|----|--|--|---|
|    |  | <ul><li>service suppliers.</li><li>4) Unbound, except as indicated in the horizontal section</li></ul> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>    |
| e) | Sound recording  | 1) Unbound   | 1) Unbound  |
|    |  | 2) None  | 2) None   |
|    |  | 3) Unbound   | 3) Unbound  |
|    |  | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>                     | 4) Unbound, except as<br>indicated in the<br>horizontal section                       |
| 3. | CONSTRUCTION AND RELATED   | ENGINERING SERVICES  |   |
| Α. | General Construction<br>Work for Building                          | 1) Unbound*  | 1) Unbound*   |
|    | (CPC 512)  | 2) None  | 2) None   |
| в. | General Construction<br>Work for Civil<br>Engineering<br>(CPC 513) | 3) None, except:<br>Foreign enterprises<br>have to be juridical<br>persons of another                  | 3) None, except that the<br>chief of the branch has<br>to be resident in Viet<br>Nam. |
| С. | Installation and<br>Assembly Work<br>(CPC 514, 516)                | Party.<br>Branching is allowed.  | Branching is allowed.   |
| D. | Building Completion and<br>Finishing Work                          | <ol> <li>Unbound, except as<br/>indicated in the</li> </ol>  | 4) Unbound, except as indicated in the  |

\* Due to lack of technical feasibility.

\* Due to lack of technical feasibility.

| Sector or Sub-sector   | Limitations on Market<br>Access   | Limitations on National<br>Treatment   | Additional Commitments |  |  |  |  |
|--|---|--|------------------------|--|--|--|--|
| (CPC 517)  | horizontal section  | horizontal section   |                        |  |  |  |  |
| E. Other<br>(CPC 511, 515, 518)  |   |  |                        |  |  |  |  |
| 4. DISTRIBUTION SERVICES   |   |  | •                      |  |  |  |  |
| Cigarettes and cigars, bo<br>stones, pharmaceutical produ  | Measures applicable to all sub-sectors in Distribution Services:<br>Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and<br>stones, pharmaceutical products and drugs <sup>20</sup> , explosives, processed oil and crude oil, rice, cane and beet sugar<br>are excluded from the commitments. |  |                        |  |  |  |  |
| <ul> <li>A. Commission Agents'<br/>Services<br/>(CPC 621, 61111, 6113,<br/>6121)</li> <li>B. Wholesale Trade<br/>Services<br/>(CPC 622, 61111, 6113,<br/>6121)</li> <li>C. Retailing Services<br/>(CPC 631 + 632, 61112,<br/>6113, 6121)<sup>21</sup></li> </ul> | <ol> <li>Unbound, except none<br/>for:         <ul> <li>Distribution of<br/>products for<br/>personal use;</li> <li>Distribution of<br/>legitimate computer<br/>software for<br/>personal and<br/>commercial use.</li> </ul> </li> <li>None</li> </ol>  | <ol> <li>Unbound, except as<br/>indicated in Mode 1,<br/>market access column</li> <li>None</li> </ol> |                        |  |  |  |  |
|  | 2) None   | 2) None  |                        |  |  |  |  |
|  | 3) None, except:  | 3) None  |                        |  |  |  |  |

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

<sup>21</sup> 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.

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

<sup>22</sup> 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.

| Sector or Sub-sector                  | Limitations on Market<br>Access  | Limitations on National<br>Treatment  | Additional Commitments |
|---------------------------------------|--|---|------------------------|
| D. Franchising Services<br>(CPC 8929) | 1) None<br>2) None   | 1) None<br>2) None  |                        |
|                                       | <ol> <li>None</li> <li>Branching is allowed.</li> </ol>                            | <ul> <li>3) None, except that the chief of the branch has to be a resident in Viet Nam</li> </ul> |                        |
|                                       | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>                |                        |

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

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.

| в. | Secondary Education<br>Services | 1) Unbound | 1) Unbound |  |
|----|---------------------------------|------------|------------|--|
|    | (CPC 922), excluding<br>B1, B2  | 2) None    | 2) None    |  |
|    |                                 | 3) Unbound | 3) Unbound |  |

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

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

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

|    | Sector or Sub-sector          | Limitations on Market<br>Access<br>indicated in the  | Limitations on National<br>Treatment<br>Additional Commitment  | S  |
|----|-------------------------------|--|--|----|
|    |                               | horizontal section   | horizontal section   |    |
| 6. | ENVIRONMENTAL SERVICES        |  |  |    |
|    | Access to certain geogra      | phic areas may be restricted   | for national security reasons <sup>23</sup> .  |    |
| Α. | Sewage Services<br>(CPC 9401) | <ol> <li>Unbound, except related<br/>consulting services</li> <li>None</li> </ol>  | <ol> <li>Unbound, except related consulting services</li> <li>None</li> <li>Foreign companies are allowed to do business activities in Viet Nam i the form of build-operation</li> </ol> | e- |
|    |                               | 3) None, except:<br>Confirming that<br>services supplied in<br>the exercise of<br>governmental authority<br>as defined in Article<br>50.1(a) may be subject<br>to public monopolies or<br>exclusive rights<br>granted to private<br>operators. | 3) None transfer (BOT) and build transfer-operate (BTO).   | 1- |
|    |                               | 4) Unbound, except as<br>indicated in the<br>horizontal section  | 4) Unbound, except as<br>indicated in the<br>horizontal section  |    |

<sup>23</sup> 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.

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

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

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

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

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

| Sector or Sub-sector | Limitations on Market             | Limitations on National | Additional Commitments |
|----------------------|-----------------------------------|-------------------------|------------------------|
|                      | Access                            | Treatment               |                        |
|                      | goods and any                     |                         |                        |
|                      | liability                         |                         |                        |
|                      | arising there-<br>from; and       |                         |                        |
|                      | LIOM, and                         |                         |                        |
|                      | + goods in                        |                         |                        |
|                      | international                     |                         |                        |
|                      | transit;                          |                         |                        |
|                      |                                   |                         |                        |
|                      | - Insurance broking               |                         |                        |
|                      | and reinsurance                   |                         |                        |
|                      | broking services;                 |                         |                        |
|                      | Conquitoneu                       |                         |                        |
|                      | - Consultancy,<br>actuarial, risk |                         |                        |
|                      | assessment and                    |                         |                        |
|                      | claim settlement                  |                         |                        |
|                      | services.                         |                         |                        |
|                      |                                   |                         |                        |
|                      | 2) None                           | 2) None                 |                        |
|                      |                                   |                         |                        |
|                      | 3) None                           | 3) None                 |                        |
|                      | Non-life branches of              |                         |                        |
|                      | foreign insurance                 |                         |                        |
|                      | enterprises shall be              |                         |                        |
|                      | permitted, subject to             |                         |                        |
|                      | prudential regulations.           |                         |                        |
|                      |                                   |                         |                        |
|                      | 4) Unbound, except as             | 4) Unbound, except as   |                        |
|                      | indicated in the                  | indicated in the        |                        |
|                      | horizontal section                | horizontal section      |                        |
|                      |                                   |                         |                        |
|                      |                                   |                         |                        |
|                      |                                   |                         |                        |
|                      |                                   |                         |                        |
|                      |                                   |                         |                        |

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

| Sector or Sub-sector                  | Limitations on Market | Limitations on National | Additional Commitments |
|---------------------------------------|-----------------------|-------------------------|------------------------|
| Sector of Sub Sector                  | Access                | Treatment               | Maareronar commences   |
| over-the-counter market               | contribution not      |                         |                        |
| or otherwise, the                     | exceeding 50% of      |                         |                        |
| following:                            | chartered             |                         |                        |
|                                       | capital, joint        |                         |                        |
| - Money market                        | venture               |                         |                        |
| instrument                            | financial             |                         |                        |
| (including cheques,                   | leasing company,      |                         |                        |
| bills, certificates                   | 100% foreign-         |                         |                        |
| of deposits);                         | invested              |                         |                        |
| -                                     | financial             |                         |                        |
| - Foreign exchange;                   | leasing company,      |                         |                        |
|                                       | joint venture         |                         |                        |
| <ul> <li>Exchange rate and</li> </ul> | finance company       |                         |                        |
| interest rate                         | and 100%              |                         |                        |
| instrument incl                       | foreign-invested      |                         |                        |
| products such as                      | finance company,      |                         |                        |
| swaps, forward rate                   | and 100%              |                         |                        |
| agreements;                           | foreign-owned         |                         |                        |
|                                       | banks.                |                         |                        |
| - Bullion                             |                       |                         |                        |
|                                       | (ii) With respect to  |                         |                        |
| h) Money broking                      | foreign finance       |                         |                        |
|                                       | companies:            |                         |                        |
| i) Asset management, such             | representative        |                         |                        |
| as cash or portfolio                  | office, joint         |                         |                        |
| management, all forms                 | venture finance       |                         |                        |
| of collective                         | company, 100%         |                         |                        |
| investment management,                | foreign-invested      |                         |                        |
| pension fund                          | finance company,      |                         |                        |
| management, custodial,                | joint venture         |                         |                        |
| depository and trust                  | financial             |                         |                        |
| services                              | leasing company       |                         |                        |
|                                       | and 100%              |                         |                        |
| j) Settlement and clearing            | foreign-invested      |                         |                        |
| services for financial                | financial             |                         |                        |
| assets, including                     | leasing company.      |                         |                        |
| securities, derivative                |                       |                         |                        |

| Sector or Sub-sector   | Limitations on Market  | Limitations on National   | Additional Commitments |
|--|--|---|------------------------|
| products and other   | Access   | Treatment   |                        |
| products, and other<br>negotiable instruments  | (iii) With respect<br>to foreign   |   |                        |
| <ul> <li>k) Provision and transfer<br/>of financial<br/>information, and<br/>financial data<br/>processing and related<br/>software by suppliers<br/>of other financial<br/>services</li> <li>l) Advisory,<br/>intermediation and</li> </ul>   | financial<br>leasing<br>companies:<br>representative<br>office, joint<br>venture<br>financial<br>leasing company<br>and 100%<br>foreign-invested<br>financial  |   |                        |
| other auxiliary<br>financial services on<br>all activities listed<br>in subparagraphs from<br>(a) to (k), including<br>credit reference and<br>analysis, investment<br>and portfolio research<br>and advice, advice on<br>acquisitions and on<br>corporate restructuring<br>and strategy | <pre>leasing company.<br/>(b) Equity<br/>participation:<br/>(i) Viet Nam may<br/>limit equity<br/>participation by<br/>foreign credit<br/>institutions in<br/>equitized<br/>Vietnamese<br/>state-owned<br/>banks to the<br/>same level as<br/>equity<br/>participation by<br/>Vietnamese<br/>banks.<br/>(ii) For capital<br/>contribution in<br/>the form of</pre> | <ul> <li>(b) The conditions for<br/>the establishment<br/>of a joint venture<br/>bank or a 100%<br/>foreign-owned bank:</li> <li>The parent bank<br/>has total assets<br/>of more than<br/>US\$10 billion at<br/>the end of the<br/>year prior to<br/>application.</li> </ul> |                        |

| Sector or Sub-sector | Limitations on Market   | Limitations on National   | Additional Commitments  |
|----------------------|---|---|-------------------------|
| Sector of Sub Sector | Access  | Treatment   | Maarcionar committments |
|                      | buying shares,<br>the total equity<br>held by foreign<br>institutions and<br>individuals in<br>each Viet Nam's<br>joint-stock<br>commercial bank<br>may not exceed<br>30% of the<br>bank's chartered<br>capital, unless<br>otherwise<br>provided by Viet<br>Nam's laws or<br>authorized by a<br>Viet Nam's<br>competent<br>authority. |   |                         |
|                      | <ul> <li>(c) A branch of foreign<br/>commercial bank:         <ul> <li>is not allowed<br/>to open other<br/>transaction<br/>points outside<br/>its branch<br/>office.</li> </ul> </li> </ul>  | <pre>(c) The conditions for<br/>the establishment<br/>of a 100% foreign-<br/>invested finance<br/>company or a joint<br/>venture finance<br/>company, a 100%<br/>foreign-invested<br/>financial leasing<br/>company or a joint-<br/>venture financial<br/>leasing company:<br/>- The foreign<br/>credit<br/>institution has<br/>total assets of</pre> |                         |

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

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

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

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

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

| Sector or Sub-sector   | Limitations on Market<br>Access<br>shall not exceed 49% of<br>the legal capital of<br>the joint ventures.<br>4) Unbound, except as<br>indicated in the<br>horizontal section  | Limitations on National<br>Treatment<br>4) Unbound, except as<br>indicated in the<br>horizontal section | Additional Commitments  |
|--|---|---|---|
| 11. TRANSPORT SERVICES   |   |   | 1   |
| A. Maritime Transport Servi  | .ces  |   |   |
| a) Passenger<br>transportation less<br>cabotage<br>(CPC 7211)          | <ol> <li>Unbound, except<br/>international freight<br/>transportation: None</li> </ol>  | <ol> <li>Unbound, except<br/>international freight<br/>transportation: None</li> </ol>                  | The following services at<br>the port are made available<br>to international maritime<br>transport suppliers on   |
| (CPC 7211)<br>b) Freight transportation<br>less cabotage<br>(CPC 7212) | 2) None 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 | 2) None<br>3) None  | <pre>transport suppliers on<br/>reasonable and non-<br/>discriminatory terms and<br/>conditions:<br/>1. Pilotage;<br/>2. Towing and tug<br/>assistance;<br/>3. Provisioning, fuelling<br/>and watering;<br/>4. Garbage collecting and<br/>ballast waste disposal;<br/>5. Port Captain's/Harbour<br/>Master's services;<br/>6. Navigation aids;<br/>7. Shore-based operational<br/>services essential to</pre> |

| Sector or Sub-sector | Limitations on Market<br>Access   | Limitations on National<br>Treatment | Additional Commitments  |
|----------------------|---|--------------------------------------|---|
|                      | in ships under the<br>national flag of<br>Viet Nam (or<br>registered in Viet<br>Nam) owned by   |                                      | <pre>ship operations,<br/>including<br/>communication, water<br/>and electrical<br/>supplies;</pre> |
|                      | joint-ventures in<br>Viet Nam but not<br>exceeding 1/3 of<br>total employees of<br>the ships. The   |                                      | <ol> <li>8. Emergency repair<br/>facilities;</li> <li>9. Anchorage, berth and</li> </ol>            |
|                      | Master or first<br>chief executive<br>must be Vietnamese<br>citizen.  |                                      | berthing services;<br>10. Access to maritime<br>agency services. <sup>26</sup>                      |
|                      | (b) Other forms of<br>commercial presence<br>for the supply of<br>international<br>maritime transport<br>services <sup>25</sup> : Foreign<br>shipping companies<br>can establish 100%<br>foreign-invested<br>enterprises. |                                      |   |

<sup>25 &</sup>quot;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.

<sup>26</sup> 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.

| Sector or Sub-sector | Limitations on Market<br>Access  | Limitations on National<br>Treatment | Additional Commitments |
|----------------------|--|--------------------------------------|------------------------|
|                      | <pre>Foreign-invested<br/>enterprises are only<br/>permitted to carry out<br/>activities from (1) to<br/>(7) as indicated below:<br/>1. Marketing and sales<br/>maritime transport<br/>services through<br/>direct contact with<br/>customers, from<br/>quotation to<br/>invoicing;<br/>2. Acting on behalf of<br/>the cargo owners;</pre> |                                      |                        |
|                      | <ol> <li>Provision of<br/>required business<br/>information;</li> </ol>  |                                      |                        |
|                      | <ol> <li>Preparation of<br/>documentation<br/>concerning<br/>transport documents<br/>including customs<br/>documents, or other<br/>documents related<br/>to the origin and<br/>character of the<br/>goods transported;<br/>and</li> </ol>  |                                      |                        |
|                      | <ol> <li>Provision of<br/>maritime transport<br/>services including<br/>cabotage services</li> </ol>   |                                      |                        |

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

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<br>Access  | Limitations on National<br>Treatment   | Additional Commitments |
|---|--|--|------------------------|
| Maritime Auxiliary Services                               | 1) Unbound   | 1) Unbound   |                        |
| - Container handling<br>services (CPC 7411) <sup>27</sup> | 2) None  | 2) None  |                        |
|   | 3) None, except that joint<br>ventures with foreign<br>capital contribution<br>not exceeding 50% can<br>be established | 3) None  |                        |
|   | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>                                     | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |
| - Customs Clearance<br>Services <sup>28</sup>             | 1) Unbound*  | 1) Unbound*  |                        |
| Services  | 2) None  | 2) None  |                        |
|   | 3) None, except that joint<br>ventures can be<br>established with no<br>foreign ownership<br>limitation                | 3) None  |                        |
|   | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol>                                     | <ol> <li>Unbound, except as<br/>indicated in the<br/>horizontal section</li> </ol> |                        |

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.

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

<sup>29 &</sup>quot;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.

<sup>\*</sup> Due to lack of technical feasibility.

<sup>\*</sup> Due to lack of technical feasibility.

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

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

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

<sup>30</sup> 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.

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

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

<sup>31</sup> 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.

<sup>\*</sup> Due to lack of technical feasibility.

<sup>32</sup> 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.