

## ANNEX II

### SCHEDULE OF VIET NAM

**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure conferring rights or privileges to socially, economically and geographically disadvantaged minorities and ethnic groups.

**Existing Measures:**

**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to limit the transfer or disposal of any interest held in an existing state enterprise to nationals of Viet Nam. This entry pertains only to the initial transfer or disposal of such interest. Viet Nam does not reserve this right with respect to subsequent transfers or disposals of such interest to nationals of Parties on the date hereof, subject to any limitation found in Viet Nam's Annex I and Annex II.

Where Viet Nam transfers or disposes of an interest in an existing state enterprise in multiple phases, the preceding paragraph shall apply separately to each such phase.

**Existing Measures:** *Law No. 59/2005/QH11 on Investment* dated 29 November 2005  
*Law No. 60/2005/QH11 on Enterprise* dated 29 November 2005  
*Decree No.108/2006/ND-CP* dated 22 September 2006  
*Decree No. 139/2007/ND-CP* dated 5 September 2007

**Sector:** All

**Sub-Sector:**

**Obligations concerned:** National Treatment (Article 9.4)

**Description:** Investment

The level of equity purchased on the Vietnamese stock exchange by foreign investors is subject to any equity limitations set forth in this Annex and Viet Nam's Annex I.<sup>1</sup>

**Existing Measures:**

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<sup>1</sup> For greater certainty, while this entry is included in Annex II, equity limitations in Annex I are subject to the rules applicable to Annex I entries, including pursuant to Article 9.12.1 (Non-Conforming Measures).

**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure relating to land ownership.

**Existing Measures:** *Law No. 45/2013/QH13 on Land* dated 29 November 2013 and its implementing regulations.

**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure that accords differential treatment:

- (a) to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement; and
- (b) to ASEAN Member States under any ASEAN agreement open to participation by any ASEAN Member State, in force or signed after the date of entry into force of this Agreement.

Viet Nam reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:

- (a) maritime matters, including salvage;
- (b) fisheries; and
- (c) aviation.

**Existing Measures:**

<b>Sector:</b>	Transport Services
<b>Sub-Sector:</b>	Air-transport related services
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure with respect to: <ul style="list-style-type: none"><li>(a) specialty air services (except for commercial flight training);</li><li>(b) ground handling; and</li><li>(c) airport operation services.</li></ul>
<b>Existing Measures:</b>	

**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure regarding assistance to small and medium-sized enterprises<sup>2</sup> in production site selection and related regulatory matters, human resource training, providing research assistance and information on technology and equipment, legal assistance, and providing marketing assistance and promotional information.

**Existing Measures:** *Decree No. 56/2009/ND-CP* dated 30 June 2009

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<sup>2</sup> The term “small and medium-sized enterprise” is defined under Article 3 of the *Decree No.56/2009/ND-CP*, dated 30 June 2009 of the Government as follows: small and medium-sized enterprise is an enterprise established in accordance with Vietnamese law which has less than or equal to 300 employees or has total legal capital of less than or equal to VND 100 billion.

**Sector:** River Ports, Sea Ports and Airports Construction, operation and management

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)  
Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)  
Local Presence (Article 10.6)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure with respect to the construction, operation and management of river ports, sea ports and airports.

This entry shall not be invoked to nullify the commitments set out in Viet Nam's Annex I.

**Existing Measures:**



**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to the establishment and operation of co-operatives, union of co-operatives, household business and sole-proprietorship.

**Existing Measures:**

<b>Sector:</b>	Agriculture
<b>Sub-Sector:</b>	Cultivating, producing or processing rare or precious plants, breeding or husbandry of precious or rare wild animal and processing of those plants or animals (including both living animals and processed matter taken from animals) <sup>3</sup>
<b>Obligations Concerned:</b>	National Treatment (Article 9.4) Most-Favoured-Nation Treatment (Article 9.5) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11)
<b>Description:</b>	<u>Investment</u>  Viet Nam reserves the right to adopt or maintain any measure relating to investment in the above mentioned sector and sub-sectors.
<b>Existing Measures:</b>	

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<sup>3</sup> A list of rare or precious plants and animals can be found in the following website: [www.kiemlam.org.vn](http://www.kiemlam.org.vn).

**Sector:** Distribution Services

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)

**Description:** Investment and Cross-Border Trade in Services

1. Viet Nam reserves the right to adopt or maintain any measure in regard of cross-border trade in:

- (a) commission agents' services (CPC 621, 61111, 6113, 6121);
- (b) wholesale trade services (CPC 622, 61111, 6113, 6121); and
- (c) retailing services (CPC 631 and 632, 61112, 6113, 6121)<sup>4</sup>,

regarding the distribution of products other than products for personal use and legitimate computer software for personal and commercial use.

2. Notwithstanding the above, with respect to the distribution of the following products covered by CPC 621, 622 and 632, Viet Nam reserves the right to adopt or maintain any measure in regard of cross-border trade in services and investment regarding cigarettes and cigars, publications<sup>5</sup>, precious metals and stones, pharmaceutical products and drugs<sup>6</sup>, explosives, processed oil and crude oil.

**Existing Measures:** *Law on Trade No. 36/2005/QH11* dated 14 June 2005  
*Decree No. 23/2007/ND-CP* dated 12 February 2007  
*Revised Publishing Law No. 19/2012/QH13*

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<sup>4</sup> For transparency purposes, these services include 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.

<sup>5</sup> For greater clarity, publications means books, newspapers and magazines.

<sup>6</sup> For the purposes of this Schedule, "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

*Amendment and Supplement to Publishing Law No  
12/2008/QH12 dated 3 June 2008  
Decree No. 11/2009/ND-CP dated 10 February 2009  
Decree No. 110/2010/ND-CP dated 6 November 2010  
Circular N006F 02/2010/TT-BTTTT dated 11 January 2010*

<b>Sector:</b>	Telecommunication services
<b>Sub-Sector:</b>	
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure with respect to investment in, building of, operating and exploiting telecommunication networks and services serving ethnic minorities in rural and remote areas of Viet Nam.
<b>Existing Measures:</b>	

**Sector:** Audio-visual Services

**Sub-Sector:** Sound recording

**Obligations Concerned:** National Treatment (Article 9.4)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to sound recording services except that it shall permit foreign ownership of up to 51 per cent in enterprises engaged in sound recording.

**Existing Measures:**

**Sector:** Educational Services

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to investment in secondary education services.

This entry shall not be invoked to nullify the commitments set out in Viet Nam's Annex I.

**Existing Measures:**

**Sector:** Educational Services

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)  
Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)  
Local Presence (Article 10.6)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure with respect to investment in and the supply of primary education services.

This entry shall not be invoked to nullify the commitments set out in Viet Nam's Annex I.

**Existing Measures:**



**Sector:** Performing Arts and Fine Arts

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)  
Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)  
Local Presence (Article 10.6)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure to grant preferential treatment to Vietnamese artists and Vietnamese-owned companies in the performing arts, fine arts and other cultural activities<sup>7</sup>.

**Existing Measures:**

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<sup>7</sup> For greater certainty, other cultural activities mean photography, art exhibitions, fashion shows, beauty and model contests, karaoke and discotheque business, and festival organisation.

<b>Sector:</b>	Cultural Heritage
<b>Sub-Sector:</b>	
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure to protect, maintain and renovate Viet Nam's tangible heritages as defined in the <i>Law on Cultural Heritage (2001)</i> and the revised <i>Law on Cultural Heritage (2009)</i> and intangible cultural heritages as covered by the revised <i>Law on Cultural Heritage (2009)</i> .
<b>Existing Measures:</b>	<i>Law No.28/2001/QH10 on Cultural Heritage</i> dated 29 June 2001 and <i>Law No. 32/2009/QH12 amending and supplementing a number of articles of the Law on Cultural Heritage</i> dated 19 June 2009

<b>Sector:</b>	Mass Communication
<b>Sub-Sector:</b>	Press and news-gathering agencies, publishing, radio and television broadcasting, in any form
<b>Obligations Concerned:</b>	National Treatment (Article 9.4) Most-Favoured-Nation Treatment (Article 9.5) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11)
<b>Description:</b>	<p><u>Investment</u></p> <p>Viet Nam reserves the right to adopt or maintain any measure with respect to the sub-sectors listed above, including regulating activities in these sub-sectors in accordance with Viet Nam's laws and regulations.</p> <p>For greater certainty, the absence of a reservation against the cross-border services obligations does not preclude Viet Nam from ensuring that the cross-border supply of the listed sub-sectors complies with Viet Nam's laws and regulations, including applicable registration and licensing requirements.</p>
<b>Existing Measures:</b>	

**Sector:** Production and Distribution of Video Records

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)  
Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)  
Local Presence (Article 10.6)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure in respect of investment in the production and distribution of video records on whatever medium.

Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure in respect of the distribution of video records on whatever medium.

**Existing Measures:**

<b>Sector:</b>	Audio-visual Services
<b>Sub-Sector:</b>	Production, distribution, and projection of television programmes and cinematographic works
<b>Obligations Concerned:</b>	Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain subsidies inconsistent with Article 9.10.2 (Performance Requirements) for audio-visual services and preferential treatment to television programmes and cinematographic works produced under co-production agreements.
<b>Existing Measures:</b>	

**Sector:** Power Development

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to hydroelectricity and nuclear power.

**Existing Measures:**

<b>Sector:</b>	Business Services
<b>Sub-Sector:</b>	<p>Printing (CPC 88442)</p> <p>Public opinion polling (CPC 864)</p> <p>Investigation and security, excluding security system services (part of CPC 873)</p> <p>Technical testing and analysis services (CPC 8676): conformity testing of means of transport and certification of transport vehicles</p> <p>Arbitration and conciliation services (CPC 86602), excluding arbitration and conciliation services for commercial disputes between businesses</p> <p>Placement and supply services of personnel (CPC 872)</p> <p>Services incidental to fishing (CPC 882), excluding specialised consultancy services related to marine or freshwater fisheries, fish hatchery services</p>
<b>Obligations Concerned:</b>	<p>National Treatment (Article 9.4 and Article 10.3)</p> <p>Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)</p> <p>Performance Requirements (Article 9.10)</p> <p>Senior Management and Boards of Directors (Article 9.11)</p> <p>Local Presence (Article 10.6)</p>
<b>Description:</b>	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Viet Nam reserves the right to adopt or maintain any measure with respect to the above mentioned sub-sectors.</p>
<b>Existing Measures:</b>	

<b>Sector:</b>	Tourism and Travel-related Services
<b>Sub-Sector:</b>	Tourist guides services
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure with respect to tourist guides services.
<b>Existing Measures:</b>	



<b>Sector:</b>	Health and Social Services
<b>Sub-Sector:</b>	Residential health facilities services other than hospital services (CPC 93193) Other human health services (CPC 93199) <sup>8</sup> Social services (CPC 933)
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure with respect to the listed sub-sectors.
<b>Existing Measures:</b>	

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<sup>8</sup> Only with respect to the obligations of Chapter 10 (Cross-Border Trade in Services).

<b>Sector:</b>	Recreational, Cultural and Sporting Services
<b>Sub-Sector:</b>	Sporting and other recreational services, excluding electronic games business
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure with respect to martial art clubs and extreme sports.
<b>Existing Measures:</b>	

<b>Sector:</b>	Transport Services
<b>Sub-Sector:</b>	Maritime cabotage services Internal waterway transport: cabotage services, rental of vessels with crew (CPC 7223) Space transport Pipeline transport Rail transport (cabotage services, infrastructure business services) Road cabotage services Pushing and towing services
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure with respect to the above mentioned sub-sectors.
<b>Existing Measures:</b>	

<b>Sector:</b>	Manufacturing
<b>Sub-Sector:</b>	Paper production Manufacturing and assembling of buses and transport vehicles of more than 29 seats
<b>Obligations Concerned:</b>	National Treatment (Article 9.4) Performance Requirements (Article 9.10)
<b>Description:</b>	<u>Investment</u>  Viet Nam reserves the right to adopt or maintain measures inconsistent with Article 9.10.1(h) (Performance Requirements) for foreign-invested enterprises in the above sub-sectors.
<b>Existing Measures:</b>	<i>Decision No.17/2004/QD-BCN</i> dated 8 March 2004 <i>Decision No.22/2005/QD-BCN</i> dated 26 April 2005 <i>Decision No.36/2007/QD-BCN</i> dated 6 August 2007 <i>Decision No.07/2007/QD-BCN</i> dated 30 January 2007 <i>Decision No.177/2004/QD-TTg</i> dated 5 October 2004 <i>Decision No.147/QD-TTg</i> dated 4 September 2007 <i>Decision No.36/2007/QD-BCN</i> dated 6 August 2007 <i>Decision No.249/QD-TTg</i> dated 10 October 2005 <i>Decree No.80/2006/ND-CP</i> dated 9 August 2006 <i>Decree No.12/2006/ND-CP</i> dated 23 January 2006

**Sector:** Fishery

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure in relation to fishery activities within Viet Nam's sovereignty, and jurisdictional waters as defined in accordance with the *United Nations Convention on the Law of the Sea*.

No investment licence shall be issued to foreign investors for:

- (a) fresh-water fishing, marine fishing; and
- (b) coral and natural pearl exploitation.

**Existing Measures:** *Law No. 59/2005/QH11 on Investment* dated 29 November 2005  
*Law No. 17/2003/QH11 on Fishery* dated 26 November 2003  
*Decree No.108/2006/ND-CP* dated 22 September 2006  
*Decree No.49/1998/ND-CP* dated 13 July 1998  
*Decree No.86/2001/ND-CP* dated 16 November 2001  
*Decree No.191/2004/ND-CP* dated 18 November 2004  
*Decree No.59/2005/ND-CP* dated 4 May 2005  
*Decision No.10/2007/QD-TTg* dated 11 January 2006  
*Circular No.02/2005/TT-BTS* dated 4 May 2005  
*Circular No.62/2008/TT-BNN* dated 20 May 2008  
*Decree No.32/2010/ND-BNN* dated 30 March 2010

<b>Sector:</b>	Forestry and Hunting
<b>Sub-Sector:</b>	Forestry and hunting (excluding CPC 881)
<b>Obligations Concerned:</b>	National Treatment (Article 9.4) Most-Favoured-Nation Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.11)
<b>Description:</b>	<u>Investment</u>  Viet Nam reserves the right to adopt or maintain any measure relating to investment in forestry and hunting activities.
<b>Existing Measures:</b>	<i>Resolution No.71/2006/QH11</i> dated 29 November 2006 <i>Law No.29/2004/QH11 on Protection and Development of Forest</i> dated 3 December 2004 <i>Decree No.23/2006/QD-TTg</i> dated 3 March 2006

**Sector:** Traditional Markets

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to traditional markets.

**Existing Measures:**

**Sector:** Commodity Exchange

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to the establishment and management of commodity exchanges.

**Existing Measures:**



**Sector:** Judicial Administration and related services

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)

**Description:** Investment

Viet Nam reserves the right to adopt or maintain any measure with respect to:

- (a) judicial expertise services;
- (b) bailiff services;
- (c) property auction services relating to property in accordance with the law on auction;
- (d) notary and certification services; and
- (e) proper managing and liquidating according to the regulations of the law on bankruptcy.

**Existing Measures:**

**Sector:** Lottery, Betting and Gambling Services

**Sub-Sector:**

**Obligations Concerned:** National Treatment (Article 9.4 and Article 10.3)  
Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4)  
Performance Requirements (Article 9.10)  
Senior Management and Boards of Directors (Article 9.11)  
Local Presence (Article 10.6)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure with respect to lottery, betting and gambling services.

**Existing Measures:**

**Sector:** Professional Services

**Sub-Sector:** Accounting and book-keeping services  
Taxation services

**Obligations Concerned:** Local Presence (Article 10.6)

**Description:** Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure that is not consistent with Article 10.6 (Local Presence) in cross-border trade in services in accounting, book-keeping and taxation services.

**Existing Measures:**

**Sector:** All

**Sub-Sector:**

**Obligations Concerned:** Market Access (Article 10.5)

**Description:** Investment and Cross-Border Trade in Services

Viet Nam reserves the right to adopt or maintain any measure that is not inconsistent with Viet Nam's obligations under Article XVI of GATS.

For the purposes of this entry, Viet Nam's Schedule of Specific Commitments is modified as set out in Appendix II-A.

**Existing Measures:**

<b>Sector:</b>	Services in the exercise of governmental authority
<b>Sub-Sector:</b>	
<b>Obligations Concerned:</b>	National Treatment (Article 9.4 and Article 10.3) Most-Favoured-Nation Treatment (Article 9.5 and Article 10.4) Performance Requirements (Article 9.10) Senior Management and Boards of Directors (Article 9.11) Local Presence (Article 10.6)
<b>Description:</b>	<u>Investment and Cross-Border Trade in Services</u>  Viet Nam reserves the right to adopt or maintain any measure relating to services in the exercise of governmental authority when these services are opened to the private sector.  For the purposes of this entry, any non-conforming measure adopted after the opening of such services to the private sector shall be deemed to be an existing measure subject to Article 9.12.1 (Non-Conforming Measures) and Article 10.7.1 (Non-Conforming Measures) five years after the adoption of the measure.
<b>Existing Measures:</b>	

## Appendix II-A

*For the purposes of entry at Annex II – Viet Nam – 36, Viet Nam’s obligations under Article XVI of GATS as set out in Viet Nam’s Schedule of Specific Commitments in Services under the GATS (WT/ACC/VNM/48/Add.2) are improved in the following sectors as described below.*

<b>Sector/Sub-Sector</b>	<b>Market Access Improvement</b>
<b>BUSINESS SERVICES</b>	
<b>Real estate services</b>	
Involving own or leased property (CPC 821)	Insert new commitments as follows:  Mode 1: None.  Mode 2: None.  Mode 3: None.
On a fee or contract basis	Insert new commitments as follows:  Mode 1: None.  Mode 2: None.  Mode 3: None.
<b>Rental/Leasing Services without Operators</b>	
Relating to other machinery and equipment (CPC 83109)	Replace existing restriction under mode 1 with “None”.
<b>Other Business Services</b>	
Services incidental to fishing (only specialised consultancy services related to marine or freshwater fisheries, fish hatchery services) (CPC 882)	Insert new commitments as follows:  Mode 1: None.  Mode 2: None.  Mode 3: None.

Services incidental to mining (CPC 883)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p>
<p>Portrait Photography services (CPC 87504)</p> <p>Specialty Photography services except aerial photography (CPC 87504)</p>	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None, except only in the form of BBC or joint venture with Vietnamese supplier. There shall be no limitation on foreign equity distribution in the joint venture.</p>
Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None.</p>
R&D services on social science and humanity (CPC 852)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None.</p>
A. Interdisciplinary R&D services (CPC 853)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None.</p>
Packaging services (CPC 876)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None, except joint venture with the foreign capital contribution not exceeding 49 per cent shall be permitted.</p>

<b>ENVIRONMENTAL SERVICES</b>	
Sewage Services (CPC 9401)	<p>Insert new commitments as follows:</p> <p>Mode 1: Unbound, except related consulting services</p> <p>Mode 2: None.</p>
Sanitation and similar services (CPC 9403)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None.</p>
Nature and landscape protection (CPC 9406)	<p>Insert new commitments as follows:</p> <p>Mode 1: None.</p> <p>Mode 2: None.</p> <p>Mode 3: None.</p>
Other services - Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	<p>Insert new commitments as follows:</p> <p>Mode 1: Unbound, except related consulting services</p> <p>Mode 2: None.</p>
<b>RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>	
Services related to the hosting of a sporting event (including promotion, organisation and facilities management)	<p>Insert new commitments as follows:</p> <p>Mode 2: None.</p> <p>Mode 3: None, in accordance with Viet Nam's laws and regulations and in a manner consistent with Viet Nam's commitments under this Agreement.</p>