Modes of Supply: 1) Cro	ly: 1) Cross-border Supply 2) Consumption Abroad 3) Commercial Presence 4) Presence of Natural Persons		
Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
AIR TRANSPORT			
Aircraft Repair and Maintenance Services (CPC 8868)	1. None	1. None	
	2. None	2. None	
	3. Joint - ventures with total foreign capital not exceeding 40 %	3. As indicated in the horizontal section	
	4. As indicated in the horizontal section	4. As indicated in the horizontal section	

Selling and Marketing of Air Transport Services	1. None	1. None	
(CPC 746)	2. None	2. None	
	3. Airlines whose stage signed an Air Services Agreement with Viet Nam are allowed to freely conduct the services in Viet Nam	3. As indicated in the horizontal section	
	4. As indicated in the horizontal section	4. As indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Computer reservation System (CPC 746)	1. None, providing that services providers must use public telecommunication network under Vietnam's national telecommunication authorities	1. None	
	2. None	2. None	
	3. Unbound	3. Unbound	
	4. Unbound	4. Unbound	
Rental /Leasing Aircraft without Operator Services	1. None	1. None	
(CPC 746)	2. None	2. None	
	3. Unbound	3. Unbound	
	4. Unbound	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
BUSINESS SERVICES			
Architectural Services (CPC 8671)	1. None	1. Services must be authenticated by an Architect who has appropriate practicing certificate working for a Vietnamese juridical status architectural organization and comply with other existing regulations of Vietnam.	
Landscape Architectural Services (CPC 86742)	2. None	2. None	
561/165 (61 6 66742)	3. Unbound	3. Unbound	
	4. Unbound, except as indicated in the Horizontal Measures	4. Unbound, except as indicated in the Horizontal Measures	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Engineering services (CPC 8672)	1. None	 Services must be authenticated by an specialized Engineer who has appropriate practicing certificate working for a Vietnamese juridical status engineering organization and comply with other existing regulations of Vietnam 	
	2. None	2. None	
	 a. Joint operation Foreign engineering services suppliers are granted consultant's licence per project. To be considered to get a consultant's licence, foreign engineering service supplier is required to have the contract awarded through bidding or tender selection in Vietnam and to have a join-operation agreement or contract with at least one Vietnamese consulting company. b. Joint venture To establish a joint venture company by fulfilling the requirements as specified in the Horizontal Measures and Laws on Foreign Investment in Vietnam. 	3. Foreign engineering services suppliers can only carry out surveys for engineering design purposes (including topographical, geotechnical, hydrogeological and environmental surveys) in the cases required by Vietnamese side and permitted by Vietnamese competent authorities.	
	4. Foreign engineering service suppliers can bring into Vietnam only management, technical personnel that Vietnam can not provide. Others as indicated in the Horizontal Measures	 Unbound except as indicated in the Horizontal Measures. 	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Accounting and Auditing and Bookkeeping (CPC 862)	 Unbound None only if the services suppliers is approved and certificated to supply accounting, auditing services by the competent authority in accordance with the legistration of the supplier's country After 2001, new establishment of auditing joint- 	 Unbound None After 2001, 100 per cent foreign owned 	
	 ventures and fully foreign owned auditing companies will be taken into consideration 4. Foreign certified public accountants are only able to carry out the auditing services in Viet Nam provided that: Legally residing in Viet Nam; Having the certified public accountant Certificate provided by the Ministry of Finance or the national certified public accountant certificate of their countries recognised by the Ministry of Finance of Viet Nam through the exam to test the understanding of Vietnames laws; Registered in the list of certified public accountants managed by the Ministry of Finance; and Working for a registered auditing company in Viet Nam 	 auditing companies will be considered to allow provide auditing services to all sectors in the economy under conditions; Have practiced at least 3 (three) years in Viet Nam; and Have at least 5 (five) auditors holding Vietnamese nationality whose CPA certificates are issued by the Ministry of Finance of Viet Nam 4. Unbound 	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
CONSTRUCTION			
CPC 511	1. Unbound due to lack of technical feasibility	1. Unbound due to lack of technical feasibility	
CPC 512	2. None	2. None	
CPC 513	3. a. Joint Operation Foreign construction contractors are granted	3. Unbound except as indicated in the	
CPC 514	contractor's licence per project.	horizontal measures	
CPC 515	To be considered to get a contractor's licence foreign construction contractor is required to have the contract awarded through bidding or tender		
CPC 516	selection in Vietnam and to have commitments to		
CPC 517	work with Vietnamese construction contractor(s) either in the form a joint-operation or sub- contractor (s)		
CPC 518			
	b. Joint venture To establish a joint venture company by fulfilling the requirements as specified in the horizontal measures and law on foreign investment in Vietnam.		
	 Foreign construction contractors can bring into Vietnam only management, technical personnel and foremen that Vietnam cannot provide. Others as indicated in the horizontal measures. 	4. Unbound except as indicated in the horizontal measures	

Modes of Supply: 1) Cross-border Supply 2) Consumption Abroa

2) Consumption Abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
MARITIME International Passenger Transport Less Sabotage (CPC 7211)	 Unbound None a. Commercial presence may be in the form of joint venture b. Maximum share of foreign equity in the joint venture shipping company allowable up to 49 per cent 	 Unbound None Unbound 	Viet Nam's final offer on lifting MFN exemptions on cargo sharing between Viet Nam and Thailand. Others are as the commitments made in the Second Package under AFAS.
	 4. Unbound except as indicated in the horizontal section. Ship's crew; Foreign seafarers may be employed working on board a sea –going vessel which is registered in Vietnam owned by a joint venture company in Vietnam but not exceeding one third of her complement and the master or the chief officer must be a Vietnamese citizen. The employment is subject to economic needs test. 	4. Unbound , except as indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Rental of Vessel with Crew (CPC 7223)	1. None 2. None	 Unbound None 	
	 3. Foreign Shipping company may establish owner's representatives office Foreign Shipping Company is obliged to appoint a Vietnamese Shipping Agency Company as its General Agent to supply maritime agency services 4. Unbound except as indicated in the horizontal section 	3. Unbound4. Unbound except as indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TELECOMMUNICATION			
(CPC 7523) - Electronic mail - Voice mail	1. Only under business contracts with Vietnamese gateway operators	1. Unbound	3. Foreign company can establish a representative
 Electronic Data Interchange (EDI) Telex On-line Information 	2. None	2. None	office in Vietnam. This representative office is not allowed to carry out any business activities in
 and/or Data Base Retrieval Code and Protocol conversion On-line Information and/or data Processing 	3. Must be Vietnamese operator; Foreign companies can cooperate with Vietnamese companies under the form of Business Cooperation Contract (BCC)	3. Unbound	Vietnam.
Telegraph Services (CPC 7522)	4. Unbound, except as indicated in horizontal commitments	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
 (CPC 7523) Enhanced/ value-added facsimile services Packet-switched data transmission services Circuit-switched data transmission services Private Lased Circuit Services (CPC 7522) 	 Only under business contracts with Vietnamese gateway operators; None Must be Vietnamese operator; Foreign companies can cooperate with Vietnamese companies under the form of Business Cooperation Contract (BCC) 	 Unbound None Unbound 	3. Foreign company can establish a representative office in Vietnam. This representative office is not allowed to carry out any business activities in Vietnam.
Paging Services (CPC 75291) Facsimile Services (CPC 7521)	 Unbound, except as indicated in horizontal commitments; 	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TOURISM Hotel Lodging Services (CPC 64110)	 None None It is required to do: a. Joint – venture with local party in the form of a local limited liability company subject to the Vietnamese laws and regulations b. Foreign equity participation is not less than 30 per cent Unbound except as indicated the horizontal section 	 None None It is required to do: Joint – venture with local party in the form of a local limited liability company subject to the Vietnamese laws and regulations Foreign equity participation is not less than 30 per cent Unbound except as indicated the 	
		horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Meal Serving Services with Full Restaurant Services in Hotel Premises only (CPC 64210*)	 None None 	 None None 	
Beverage Serving Services without Entertainment in Hotel Premises only (CPC 64310*)	3. Services supplying companies are permitted to provide services in hotel premises only under the form of business cooperation contracts or joint ventures with Vietnamese partners	3. Unbound	
	4. Unbound except as indicated the horizontal section	4. Unbound except as indicated the horizontal section	