Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
BUSINESS SERVICES			
Architectural Services. (CPC 8671)	<ul> <li>(1) None</li> <li>(2) None</li> <li>(3) a) Joint operation</li> <li>Foreign architectural service suppliers are granted consultants' license per project</li> <li>To be considered to get a consultant's license, foreign architectural service supplier is required to have contract awarded through bidding or tender selection in Vietnam.</li> <li>In the case of implementation of project funded by State budget capital, credit capital guaranteed by the State, credit capital from State fund for investment and development, foreign architecture service supplier is required to have a joint-operation</li> </ul>	<ul> <li>(1) None, provided that 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</li> <li>(2) None</li> <li>(3) Unbound</li> </ul>	
	agreement or contract with Vietnamese architectural consultants except the case allowed by the Prime Minister		

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Architectural Services. (CPC 8671)	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  (4) Unbound except as indicated in the Horizontal Measures	(4) Unbound except as indicated in the Horizontal Measures	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Landscape Architectural Services (CPC 86742)	(1) None  (2) None  (3) a) Joint operation  - Foreign architectural service suppliers are granted consultants' license per project - To be considered to get a consultant's license, foreign architectural service supplier is required to have contract awarded through bidding or tender selection in Vietnam.  In the case of implementation of project funded by State budget capital, credit capital guaranteed by the State, credit capital from State fund for investment and development, foreign architecture service supplier is required to have a joint-operation agreement or contract with Vietnamese architectural consultants except the case allowed by the Prime Minister	(1) None, provided that 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  (2) None  (3) Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Landscape Architectural Services. (CPC 86742)	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  (4) Unbound except as indicated in the Horizontal Measures	(4) Unbound except as indicated in the Horizontal Measures	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Engineering Services.			
(CPC 8672)			
	(1) None	(1) None, provided that services must be authenticated by a specialized	
	(2) None	engineer who has appropriate	
	(3) a) Joint operation	practicing certificate working for a Vietnamese juridical status	
	(3) a) John operation	engineering organization and	
	- Foreign engineering service suppliers are	comply with other existing	
	granted consultants' license per project - To be considered to get a consultant's	regulations of Vietnam	
	license, foreign engineering service supplier		
	is required to have contract awarded through bidding or tender selection in	(2) None	
	Vietnam.		
		(3)Foreign engineering service suppliers	
	In the case of implementation of project funded by State budget capital, credit capital guaranteed by the	can only carry out surveys for engineering design purposes	
	State, credit capital from State fund for investment	(including topographical,	
	and development, foreign engineering service	geotechnical, hydro geological and	
	supplier is required to have a joint-operation agreement or contract with Vietnamese engineering	environmental surveys) in the cases required by the Vietnamese side and	
	consultants except the case allowed by the Prime	permitted by Vietnamese competent	
	Minister	authorities	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Engineering Services.			
(CPC 8672)	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  c) Company with 100% foreign owned capital  Companies with 100% foreign owned capital supply services only to enterprises with foreign direct investment capital and foreign funded projects in Vietnam		
	(4) Foreign engineering services suppliers can bring into Vietnam only management, technical personnel that Vietnam can not provide. Other as indicated in the Horizontal Measures	(4) Unbound except as indicated in the Horizontal Measures	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Sector or sub sector  Accounting, auditing and book keeping services.  (CPC 862)	(1) None (2) None (3) None except branch opening and:  - License for joint venture and 100% foreign owned companies is granted by Ministry of Finance on the basis of Vietnamese market conditions;  - Licensed company must have at least 5 Vietnamese members with auditor CPA certificates granted by Ministry of Finance or foreign professional organizations recognized by Ministry of Finance and at least 1 working experience year in Vietnam;	Limitation on national treatment  (1) None (2) None (3) None	Additional commitments
	- 100% foreign owned company which operates in Vietnam more than 3 years is allowed to provide services to all economic sectors		

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Accounting, auditing and book keeping services.			
(CPC 862)	<ul> <li>(4) Foreign auditors are allowed to provide auditing services in Vietnam under the following conditions:         <ul> <li>Have legal residence in Vietnam;</li> <li>Own CPA certificate granted by Ministry of Finance or national CPA certificate of their own country which is recognized by Ministry of Finance through an examination on their understanding on Laws of Vietnam;</li> <li>Be registered in the list of auditors managed by Ministry of Finance;</li> <li>Work for a registered auditing company in Vietnam</li> <li>Work for a registered auditing company in Vietnam</li> <li>Own CPA certificate granted by Ministry of Finance;</li> <li>Be registered auditing company in Vietnam</li> <li>Own CPA certificate granted by Ministry of Finance;</li> <li>Work for a registered auditing company in Vietnam</li> <li>Own CPA certificate granted by Ministry of Finance;</li> <li>Own CPA certificate granted</li></ul></li></ul>	(4) unbound except as indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Pre-erection Work at Construction Site (CPC 511)  Construction Work for Buildings (CPC 512)  Construction Work for Civil Engineering (CPC 513)  Assembly and Erection of Prefabricated Constructions (CPC 514)  Special Trade Construction (CPC 515)  Installation Work (CPC 516)  Building Completion and Finishing Work (CPC 517)  Renting services related to equipment for construction or demolition of building or civil engineering works with operator (CPC 518)	(1) Unbound due to lack of technical feasibility (2) None (3)  a. Joint Operation  Foreign construction contractors are granted contractor's license per project.  To be considered for getting a contractor's license, foreign construction contractor is required to have the contract awarded through bidding or tender selection in Vietnam and to have commitment to work with Vietnamese construction contractor(s) either in the form a joint-operation or subcontractor (s)	<ul><li>(1) Unbound due to lack of technical feasibility</li><li>(2) None</li><li>(3) Unbound except as indicated in the horizontal measures</li></ul>	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
	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.  c. Company with 100 % foreign owned capital supply services only to enterprises with foreign direct investment capital and foreign funded		
	(4) Foreign construction contractor 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	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
MARITIME			
International Passenger Transportation less Cabotage.	(1) None	(1) None	
(CPC 7211)	(2) None	(2) None	
	(3) Commercial presence may be in the form of joint venture. Maximum share of foreign equity in the joint venture shipping company allowable up to 49%	(3) Unbound	
	(4) Unbound except as indicated in the horizontal section	(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.		

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
International Freight Transportation less Cabotage. (CPC 7212)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Foreign Shipping Company may establish owner's representative office (owner's representative office established by a foreign shipping company shall comply with the regulation issued by the Ministry of Trade)  Foreign Shipping company is obliged to appoint a Vietnamese shipping agency company as its general agent to supply maritime agency services	(3) Unbound	
	(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
Ship broking services	(1) Unbound	(1) Unbound	
	(2) None (3) Unbound	(2) None (3) Unbound	
	(4) Unbound except as indicated in the horizontal section	(4) Unbound except as indicated in the horizontal section	

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
Maritime transport  Maintenance and repair of vessels (CPC 8868**)	(1) Unbound (due to lack of technical feasibility) (2) None	(1) Unbound (due to lack of technical feasibility)  (2) None	
	(3) Commercial presence may be in the form of joint venture. Maximum share of foreign equity in the joint venture company allowable up to 49%		
	(4) Unbound except as indicated in the horizontal section	(4) Unbound except as indicated in the horizontal section	

Note: \*\* indicates that the services specify is constitutes only a part of the total range of activities covered by CPC concordance

### **Definitions**

"Ship Broking Services" is the work of a shipbroker who undertakes for remuneration to act, on the individual authority of his principal, as an intermediary in concluding contracts of carriage, of marine insurance, of charter, of sale and purchase of vessel, towage contracts, recruitment agreement and contracts of other activities pertaining to maritime shipping activities"

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TELECOMMUNICATION			
Basic Telecommunication Services			
<ul> <li>a. Voice telephone services including local, long distance and international (CPC7521)</li> <li>b. Packet-switched data transmission services (CPC7523)</li> </ul>	(1) Only through business cooperation contract with Vietnam's gateway operators	(1) None	Vietnam undertakes the obligations in the Reference Paper
c. Circuit-switched data transmission services (CPC7523)	(2) None	(2) None	
d. Telegraph services (CPC7523) e. Telex services (CPC7523) f. Facsimile services (CPC 7521+7529) g. Private leased circuit services	(3) Only through business cooperation contract with Vietnamese partners who are authorized to provide telecommunication services (from a to g)	(3) None	
(CPC 7522+7523)  Radio based services including mobile, cellular and satellite	(4) Unbound, except as indicated in the horizontal section	(4) Unbound except as indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Value added services:  h. Electronic mail (CPC7523) i. Voice mail (CPC7523) j. On-line information and database retrieval (CPC7523) k. Electronic data interchange	(1) Only through business cooperation contract with Vietnam's gateway operators     (2) None	(1) None (2) None	
(EDI) (CPC7523)  1. Enhance/value-added facsimile services, including store and forward, store and retrieve (CPC7523)  m. Code and protocol conversion  n. On-line information and data processing (CPC843)	(3) Joint venture with Vietnamese partners who are authorized to provide telecommunication services (from h to n) may be established, the capital contribution of foreign side may not exceed 49% of legal capital	(3) None	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound except as indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TOURISM  Travel agencies and tour operator services (CPC 7471)	<ul> <li>(1) None</li> <li>(2) None</li> <li>(3) Foreign service supplying companies are permitted to provide services in the form of joint venture with Vietnamese partners.</li> </ul>	(1) None  (2) None  (3) Tourist guides in joint ventures shall be Vietnamese citizens.  Service supplying companies with foreign invested capital can only do inbound services  (4) Unbound except as indicated in the horizontal section	
	The capital contributions of the foreign side shall not exceed 49% of the legal capital of the joint venture. 3 years after the date of entry into force of the commitment this limitation shall be 51%  (4) Unbound, except as indicated in the horizontal section		