

## ANNEX I

### RESERVATIONS FOR EXISTING MEASURES

#### SCHEDULE OF VIET NAM

##### EXPLANATORY NOTES

1. The Schedule of Viet Nam to this Annex sets out, pursuant to Article 8.7 (Non-Conforming Measures) and Article 9.8 (Non-Conforming Measures), Viet Nam's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (National Treatment) or Article 9.4 (National Treatment);
- (b) Article 8.4 (Most-Favoured-Nation Treatment) or Article 9.5 (Most-Favoured-Nation Treatment);
- (c) Article 9.6 (Performance Requirements);
- (d) Article 9.7 (Senior Management and Boards of Directors);
- (e) Article 8.5 (Market Access); or
- (f) Article 8.6 (Local Presence).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector**, where referenced, refers to the specific subsector for which the entry is made;
- (c) **Industry Classification**, where referenced, refers to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (d) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant to subparagraph (a) of Article 8.7.1 (Non-Conforming Measures) and subparagraph (a) of Article 9.8.1 (Non-Conforming Measures), do not apply to the listed measure(s) as indicated in the introductory note for Viet Nam's Schedule;
- (e) **Level of Government** indicates the level of government maintaining the listed measures;
- (f) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

- (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement, and
- (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (g) **Description**, as indicated in the introductory note for Viet Nam's Schedule, either sets out the non-conforming measure or provides a general non-binding description of the measure for which the entry is made.

3. Article 8.6 (Local Presence) and Article 8.3 (National Treatment) are separate disciplines and a measure that is only inconsistent with Article 8.6 (Local Presence) need not be reserved against Article 8.3 (National Treatment).

## INTRODUCTORY NOTES

1. **Description** sets out the non-conforming measure for which the entry is made.
2. In accordance with Article 8.7 (Non-Conforming Measures) of Chapter 8 (Cross-Border Trade in Services) and Article 9.8 (Non-Conforming Measures) of Chapter 9 (Investment), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming measures identified in the **Description** element of that entry.
3. Classification numbers, where referenced in the **Sub-Sector** element, refers to the activity covered by the non-conforming measure according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

|                               |   |
|-------------------------------|---|
| <b>1. Sector:</b>             | Professional Services   |
| <b>Sub-Sector:</b>            | Legal Services (CPC 861)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment<br>Senior Management and Boards of Directors  |
| <b>Level of Government:</b>   | Central   |
| <b>Measures:</b>              | - <i>Law No. 20/2012/QH13 amending the Law on Lawyers No. 65/2006/QH11</i> dated 29 June 2006<br>- <i>Decree No. 123/2013/ND-CP</i> dated 14 October 2013 |
| <b>Description:</b>           | <u>Cross-Border Trade in Services and Investment</u>  |

1. Foreign lawyers organisations<sup>1</sup> may provide legal services in Viet Nam, through the following forms:

- (a) branches of foreign lawyers organisations;
- (b) wholly foreign limited liability law firm;
- (c) joint venture limited liability law firm; and
- (d) partnerships between foreign lawyer organisations and Viet Nam's law partnerships.

Foreign lawyers organisations are not allowed to:

- (i) participate in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam;
- (ii) participate in legal documentation and certification services<sup>2</sup> of the laws of Viet Nam; and
- (iii) participate in procedure for child adoption, marriage, civil status and Vietnamese nationality.

Foreign lawyers organisations must commit and ensure to have at least two foreign lawyers including chief of branch, director of foreign law firm, presenting and practicing in Viet Nam for at least 183 days within any 12 consecutive months.

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<sup>1</sup> A "foreign lawyers organisation" is an organisation of practising 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.

<sup>2</sup> For greater certainty, "legal documentation and certification services" include notary services and other services as provided in Vietnamese law, but do not include commercial contracts and business charters. Drafting on such matters as commercial contracts and business charters may be conducted by Vietnamese lawyers working in foreign lawyer organisations.

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| <b>2. Sector:</b>             | Professional Services   |
| <b>Sub-Sector:</b>            | Legal Services (CPC 861)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment<br>Senior Management and Boards of Directors  |
| <b>Level of Government:</b>   | Central   |
| <b>Measures:</b>              | <i>Law No. 20/2012/QH13 amending the Law on Lawyers No. 65/2006/QH11 dated 29 June 2006</i>   |
| <b>Description:</b>           | <p><u>Cross-Border Trade in Services and Investment</u></p> <p>Foreign lawyers may provide legal services in Viet Nam, through the following forms:</p> <ul style="list-style-type: none"> <li>(a) working individually for a Viet Nam-based branch or foreign lawyers organisations;</li> <li>(b) working under contract for a branch, foreign lawyers organisations, and Vietnamese law-practicing organisations.</li> </ul> <p>Foreign lawyers practising law in Viet Nam are not permitted to advise on Vietnamese law unless they have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese lawyers. They are not allowed to defend or represent clients before the courts of Viet Nam.</p> |

**3. Sector:** Professional Services  
**Sub-Sector:** Auditing services (CPC 862)

**Obligations Concerned:** Local Presence

**Level of Government:** Central

**Measures:**

- *Law on Independent Audit No. 67/2011/QH12* dated 29 March 2011
- *Decree No. 17/2012/ND-CP* dated 13 March 2012
- *Circular No. 202/2012/TT-BTC* dated 19 November 2012
- *Circular No. 203/2012/TT-BTC* dated 19 November 2012

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

Foreign services suppliers are not permitted to supply auditing services unless they meet the requirements of local presence in Viet Nam.

|                                   |   |
|-----------------------------------|---|
| <b>4. Sector:</b>                 | Professional Services   |
| <b>Sub-sector:</b>                | Engineering services (CPC 8672);<br>Integrated engineering services (CPC 8673)              |
| <b>Obligations<br/>Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of<br/>Government:</b>   | Central   |
| <b>Source of Measure:</b>         | - Administrative measures<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020 |
| <b>Description:</b>               | <u>Investment</u>   |

Investment related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam<sup>3</sup>.

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<sup>3</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.

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| <b>5. Sector:</b>             | Professional Services  |
| <b>Sub - sector:</b>          | Urban planning and urban landscape architectural services (CPC 8674)   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment  |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Architecture No. 40/2019/QH14</i> dated 13 June 2019<br>- <i>Law on Urban Planning No 30/2009/QH12</i> dated 17 June 2009 |
| <b>Description:</b>           | <u>Cross-Border Trade in Services and Investment</u>   |

Foreign service suppliers must be authenticated by an architect who has appropriate practicing certificate working in a Vietnamese architectural organisation which has juridical entity status, and comply with relevant laws and regulations of Viet Nam.

The responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognized by the Government of Viet Nam.

In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service<sup>4</sup>.

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<sup>4</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.



**6. Sector:** Professional Services  
**Sub - sector:** Veterinary services (CPC 932)

**Obligations  
Concerned:** Market Access  
National Treatment

**Level of  
Government:** Central

**Measures:** Administrative measures

**Description:** Investment

Foreign investment to supply veterinary services may not be permitted in Viet Nam unless such services are supplied by natural persons in the form of private professional practice.

**7. Sector:** Computer and Related Services (CPC 841-845, CPC 849)

**Sub - sector:**

**Obligations Concerned:** Market Access  
National Treatment  
Senior Management and Boards of Directors

**Level of Government:** Central

**Source of Measure:** Administrative measures

**Description:** Investment

The chief of the branch has to be a resident in Viet Nam.

|                               |  |
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| <b>8. Sector:</b>             | Distribution services  |
| <b>Sub-Sector:</b>            | Commission agents' services (CPC 621, 61111, 6113, 6121);<br>Wholesale trade services (CPC 622, 61111, 6113, 6121);<br>Retailing services (CPC 631, 632, 61112, 6113, 6121) <sup>5</sup> |
| <b>Obligations Concerned:</b> | Market Access<br>National<br>Treatment   |
| <b>Level of Government:</b>   | Central  |
| <b>Measures:</b>              | <i>Decree No. 09/2018/ND-CP</i> dated 15 January 2018  |
| <b>Description:</b>           | <u>Investment</u>  |

The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT).

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.

The establishment of outlets for retail services with area of less than 500 square metres in areas that are planned for commercial activities by the People's Committee of cities and provinces, and on which the construction of infrastructure has been finished, is not subject to the ENT requirement.

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<sup>5</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.



**9. Sector:** Distribution services  
**Sub - sector:** Franchising services (CPC 8929)  
**Obligations Concerned:** Market Access  
National Treatment  
Senior Management and Boards of Directors  
**Level of Government:** Central  
**Source of Measure:** - Administrative measures

**Description:** Investment

The chief of the branch has to be a resident in Viet Nam.

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| <b>10. Sector:</b>            | Other Business Services  |
| <b>Sub - sector:</b>          | Advertising services, including online advertising services (CPC 871)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment<br>Local Presence  |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Advertising No. 16/2012/QH13</i> dated 21 June 2012<br>- <i>Decree No. 181/2013/NĐ-CP</i> dated 14 November 2013<br>- <i>Decree No. 70/2021/NĐ-CP</i> dated 20 July 2021 amending <i>Decree No. 181/2013/NĐ-CP</i> dated 14 November 2013<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020 |
| <b>Description:</b>           | <u>Cross-Border Trade in Services and Investment</u>   |

Foreign services suppliers are not permitted to supply advertising services unless they meet the requirements of local presence in Viet Nam.

Foreign investors are only permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorized to do advertising services or the purchase of shares in a Vietnamese enterprise, with less than 100% foreign ownership.

The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.

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| <b>11. Sector:</b>                | Other Business Services   |
| <b>Sub - sector:</b>              | Management consultant services (CPC 865);<br>Services related to management consulting (CPC 866)  |
| <b>Obligations<br/>Concerned:</b> | Market Access<br>National Treatment<br>Senior Management and Boards of Directors  |
| <b>Level of<br/>Government:</b>   | Central   |
| <b>Source of Measure:</b>         | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Trade No. 36/2005/QH11</i> dated 14 June 2005<br>- <i>Law on Commercial Arbitration No. 54/2010/QH12</i><br>dated 17 June 2010 |
| <b>Description:</b>               | <u>Investment</u><br><br>The chief of the branch has to be a resident in Viet Nam.  |

**12. Sector:** Other Business Services  
**Sub - sector:** Technical testing and analysis services (CPC 8676)  
**Obligations Concerned:** Market Access  
National Treatment  
**Level of Government:** Central  
**Source of Measure:** - Administrative measures

**Description:** Investment

Where Viet Nam allows private suppliers of technical testing and analysis services access to a sector previously closed to private sector competition on the grounds that these services had been supplied in the exercise of governmental authority, such services shall be allowed without limitation on foreign ownership five years after such access to private sector competition is allowed.

Access to certain geographic areas may be restricted for national security reasons.



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| <b>13. Sector:</b>            | Other Business Services  |
| <b>Sub - sector:</b>          | Services incidental to agriculture, hunting and forestry (CPC 881)   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment  |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | <ul style="list-style-type: none"> <li>- Administrative measures</li> <li>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020</li> <li>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020</li> <li>- <i>Law on Forestry No. 16/2017</i> dated 15 November 2017</li> </ul> |

**Description:** Investment

Foreign investment to supply services incidental to agriculture, hunting and forestry may not be supplied except through a business cooperation contract, a joint venture or the purchase of shares in a Vietnamese enterprise. In the case of a joint venture or the purchase of shares in an enterprise, foreign equity shall not exceed 51 per cent.

Foreign investments in these sectors are restricted to certain geographical areas as may be approved on a case-by-case basis<sup>6</sup>.

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<sup>6</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.

**14. Sector:** Other Business Services  
**Sub - sector:** - Services incidental to mining (CPC 883)  
- Related scientific and technical consulting services (CPC 86751, 86752 and 86753)

**Obligations Concerned:** Market Access  
National Treatment

**Level of Government:** Central

**Source of Measure:** - Administrative measures  
- *Law on Enterprise No. 59/2020/QH14* dated 17 June 2020  
- *Law on Investment No. 61/2020/QH14* dated 17 June 2020

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

Companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws.

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

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| <b>15. Sector:</b>            | Communication services  |
| <b>Sub - sector:</b>          | Postal services and courier services <sup>7</sup> (CPC 7511, 7512**)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - <i>Law of Post No. 49/2010/QH12</i> dated 17 June 2010<br>- <i>Decree No. 31/2021/ND-CP</i> dated 26 March 2021<br>- <i>Decree No. 47/2011/ND-CP</i> dated 17 June 2011<br>- <i>Degree No. 25/2022/ND-CP</i> dated 12 April 2022 on amendments to some Articles of <i>Degree No. 47/2011/ND-CP</i> dated June 17 2011 on elaboration of some contents of the <i>Law of Post</i> . |
| <b>Description:</b>           | <u>Investment</u><br><br>Foreign investment of more than 15 billion VND (0.75 million USD) in this subsector is required to be evaluated before being submitted to the Prime Minister for investment certification.<br><br>Viet Nam reserves the right to adopt and maintain any measure relating to the public postal services and exclusive/dedicated postal services.            |

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<sup>7</sup> Books and catalogues are included hereunder.

**16. Sector:** Telecommunications Services

**Sub - sector:** *Basic Services*

- a. Voice telephone services (CPC 7521)
- b. Packet-switched data transmission services (CPC 7523\*\*)
- c. Circuit-switched data transmission services (CPC 7523\*\*)
- d. Telex services (CPC 7523\*\*)
- e. Telegraph services (CPC 7523\*\*)
- f. Facsimile services (CPC 7521\*\* + 7529\*\*)
- g. Private leased circuit services (CPC 7522\*\* + 7523\*\*)o\*. Other services
  - Videoconference services (CPC 75292)
  - Video Transmission services, excluding broadcasting<sup>8</sup>
  - Radio based services includes:
    - \* Mobile telephone (terrestrial and satellite)
    - \* Mobile data (terrestrial and satellite)
    - \* Paging
    - \* PCS
    - \* Trunking
  - Internet Exchange Service (IXP)<sup>9</sup>
  - Virtual Private Network (VPN)<sup>10</sup>

*Value-added Services*

- h. Electronic mail (CPC 7523 \*\*)
- i. Voice mail (CPC 7523 \*\*)
- j. On-line information and database retrieval (CPC 7523\*\*)
- k. Electronic data interchange (EDI) (CPC 7523\*\*)
- l. Enhance/value-added facsimile services, including store and

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<sup>8</sup> Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio program signals to the general public, but does not cover contribution links between operators.

<sup>9</sup> Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

<sup>10</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 organisation, 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 dialing 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).

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|                               | forward, store and retrieve (CPC 7523**) <ul style="list-style-type: none"> <li>m. Code and protocol conversion</li> <li>n. On-line information and data processing (incl. transaction processing)(CPC 843**) <ul style="list-style-type: none"> <li>o. Other services <ul style="list-style-type: none"> <li>- Internet Access Services IAS</li> </ul> </li> </ul> </li> </ul>   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment<br>Performance Requirements   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Telecommunications No. 41/2009/QH12</i> dated 23 November 2009<br>- <i>Decree No 25/2011/ND-CP</i> dated 6 April 2011<br><i>Degree 81/2016/ND-CP</i> dated 1 July 2016 on amendments to some Articles of <i>Decree 25/2011/ND-CP</i> on detailed provisions and instructions for implementation of the <i>Law on Telecommunication 2009</i>  |
| <b>Description:</b>           | <u>Cross-Border Trade in Services and Investment</u> <ul style="list-style-type: none"> <li>- <i>Wire-based and mobile terrestrial services</i>: Foreign service suppliers may only offer service through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunications services.</li> <li>- <i>Satellite-based services</i>: Foreign service suppliers are not allowed to supply satellite-based services unless the services are offered through commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisations' representative offices, diplomatic representatives and consulates, high tech and software development parks and multinational companies<sup>11</sup> that are licensed to use satellite-earth stations.</li> </ul> <p style="text-align: center;"><u>Investment</u></p> |

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<sup>11</sup> For the purposes of this entry, a multinational is a corporation which: (a) has a commercial presence in Viet Nam; (b) operates in at least one other Party; (c) has been in operation for at least five years; and (d) is licensed to use satellite services in at least one other Party.

(a) *Non facilities-based services:*<sup>12</sup>

*Basic and valued added services:* foreign investment to supply non facilities-based services may not be permitted except through a joint venture or the purchase of shares in a Vietnamese enterprise, with foreign equity not exceeding 65 per cent, or 70 per cent in the case of virtual private networks.

For foreign investment projects in supplying telecommunications networks or services in Viet Nam which must to have undertakings approval on such investment by the competent authorities in accordance with the domestic laws and regulations, the investment registration authority must send the relevant documents to the Ministry of Information and Communications for reviewing and having comments in writing.

(b) *Facilities-based services:*

- (i) *Basic services:* foreign investment to provide facilities-based services may not be permitted except through a joint venture or the purchase of shares in a Vietnamese enterprise duly licensed in Viet Nam, with foreign equity not exceeding 49 per cent.
- (ii) *Valued added services:* foreign investment to provide facilities-based services may not be permitted except through a joint venture or the purchase of shares in a Vietnamese enterprise duly licensed in Viet Nam, with foreign equity not exceeding 50 per cent.

Viet Nam reserves the right to adopt and maintain any measure relating to submarine cable system, including international submarine cable system, except for consortium submarine cable links where Viet Nam is a member, foreign service suppliers may be permitted to up to 100 per cent ownership of submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed submarine cable landing station in Viet Nam and may sell such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.

Foreign investment in this subsector is required to be

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<sup>12</sup> For the purposes of this entry, 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).

evaluated by provincial competent authorities in accordance with governmental investment policies for investment license.

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|-------------------------------|--|
| <b>17. Sector:</b>            | Audio-visual Services  |
| <b>Sub - sector:</b>          | Motion picture production (CPC 96112)<br>Motion picture distribution (CPC 96113)<br>Motion picture projection service (CPC 96121)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment  |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law No. 31/2009/QH12</i> dated 18 June 2009 <i>amending and supplementing a number of Articles of the Law on Cinematography No.62/2006/QH11</i> dated 29 June 2006<br>- <i>Decree No. 54/2010/ND-CP</i> dated 21 May 2010  |
| <b>Description:</b>           | <u>Investment</u><br><br>Foreign investment to provide motion picture production, distribution and projection services may not be permitted except through a business cooperation contract or a joint venture with a Vietnamese partner legally authorised to provide such services, or the purchase of shares in a Vietnamese enterprise legally authorised to provide such services. In the case of a joint venture or the purchase of shares in an enterprise, foreign equity shall not exceed 51 per cent.<br><br>For motion picture projection service, foreign organisations and individuals are not permitted to engage in business cooperation contractor joint-venture with Viet Nam's houses of culture, public cinema clubs and societies, mobile projection teams, or owners or operators of temporary film-projection locations.<br><br>All films must have their content censored by Viet Nam's competent authorities. |



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|-----------------------------------|--|
| <b>18. Sector:</b>                | Construction and related engineering services  |
| <b>Sub - sector:</b>              | General construction work for building (CPC 512);<br>General construction work for civil engineering (CPC 513);<br>Installation and assembly work (CPC 514, 516);<br>Building completion and finishing work (CPC 517) and Other<br>(CPC 511,515, 518)  |
| <b>Obligations<br/>Concerned:</b> | Market Access<br>National Treatment<br>Local Presence  |
| <b>Level of<br/>Government:</b>   | Central  |
| <b>Source of Measure:</b>         | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Trade No. 36/2005/QH11</i> dated 14 June 2005<br>- <i>Law on Construction No. 50/2014/QH13</i> dated 18 June 2014<br>- <i>Decree No. 01/2021/ND-CP</i> dated 04 January 2021<br>- <i>Decree No. 31/2021/ND-CP</i> dated 26 March 2021<br>- <i>Decree No. 07/2016/ND-CP</i> dated 25 January 2016<br>- <i>Decree No. 15/2021/ND-CP</i> dated 03 March 2021 |
| <b>Description:</b>               | <u>Investment</u><br>Foreign enterprises have to be juridical persons of the other Party.<br>The chief of the branch has to be a resident in Viet Nam.   |

**19. Sector:** Audio-visual Services

**Sub-Sector:**

**Obligations Concerned:** Market Access  
Performance Requirement

**Level of Government:** Central

**Measures:**

- *Law on Cinematography No. 62/2006/QH11* dated 29 June 2006
- *Law No. 31/2009/QH12 amending and supplementing a number of Articles of Law on Cinematography No. 62/2006/QH11* dated 18 June 2009
- *Decree No 54/2010/ND-CP* dated 21 May 2010

**Description:** Investment

Cinemas must screen Vietnamese films on the occasion of major anniversaries of the country.

The ratio of screening Vietnamese films to total films shall not be less than 20 per cent on an annual basis. Cinemas should show at least one Vietnamese film between the hours of 18:00 and 22:00.

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| <b>20. Sector:</b>            | Educational services <sup>15</sup>  |
| <b>Sub - sector:</b>          | Higher education services (CPC 923)<br>Adult education (CPC 924)<br>Other education services (CPC 929 including foreign language training)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Education No. 43/2019/QH14</i> dated 14 June 2019<br>- <i>Law on Higher Education No. 34/2018/QH14</i> dated 19 November 2018  |
| <b>Description:</b>           | <u>Investment</u><br><br>Foreign investment to supply educational services in the following fields of study is not permitted: national security, defence, political science, religion, Vietnamese culture and other fields of study necessary to protect Vietnamese public morals. This limitation shall not prevent the supply of educational services in fields of study where Viet Nam is bound under any other trade agreement.<br><br>The education content with regard to the above sub-sectors must be approved by Viet Nam's competent authorities. |

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<sup>15</sup> Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields.



|                               |  |
|-------------------------------|--|
| <b>21. Sector:</b>            | Environmental services   |
| <b>Sub - sector:</b>          | Sewage Services (CPC 9401)<br>Refuse disposal services (CPC 9402) <sup>16</sup><br>Other services - Cleaning services of exhaust gases (CPC 94040);<br>Noise abatement services (CPC 94050)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment  |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Environment Protection No. 72/2020/QH14</i> dated 17 November 2020<br>- <i>Decree No. 08/2022/ND-CP</i> dated 10 January 2022 |
| <b>Description:</b>           | <u>Investment</u>  |

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.

Access to certain geographic areas may be restricted for national security reasons.

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<sup>16</sup> Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by Law.

**22. Sector:** Health related and social services

**Sub - sector:** Hospital services (CPC 9311);  
Medical and dental services (CPC 9312)

**Obligations  
Concerned:** Market Access  
National Treatment

**Level of  
Government:** Central

**Source of Measure:** - Administrative measures  
- *Law on Enterprise No. 59/2020/QH14* dated 17 June 2020  
- *Law on Investment No. 61/2020/QH14* dated 17 June 2020  
- *Decree No. 87/2011/ND-CP* dated 27 September 2011

**Description:** Investment

Foreign service suppliers and investors are permitted to invest and provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business cooperation contract.

|                               |   |
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| <b>23. Sector</b>             | Tourism and travel related services   |
| <b>Sub - sector:</b>          | Travel agencies and tour operator services (CPC 7471)   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Tourism No. 09/2017/QH14</i> dated 19 June 2017<br>- <i>Decree No. 168/2017/ND-CP</i> dated 31 December 2017 |

**Description:** Investment

Foreign investors and service suppliers are not permitted to provide travel agencies and tour operator services except through joint ventures with Vietnamese partners or the purchase of shares in Vietnamese enterprises, with no foreign ownership limitation to do such services.

Tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Only foreign investment to supply inbound services and domestic travel for inbound tourists as an integral part of inbound services is permitted.

|                               |   |
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| <b>24. Sector</b>             | Recreational, Cultural and Sporting Services  |
| <b>Sub - sector:</b>          | Entertainment services (including theatre, live bands and circus services)(CPC 9619)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Tourism No. 09/2017/QH14</i> dated 19 June 2017  |
| <b>Description:</b>           | <u>Cross-Border Trade in Services and Investment</u><br><br>Foreign investment to provide entertainment services covered by CPC 9619 (including theatre, live bands and circus services) may not be supplied except through a joint venture or the purchase of shares in a Vietnamese enterprise with foreign equity not exceeding 49 per cent. |



|                               |  |
|-------------------------------|--|
| <b>25. Sector</b>             | Recreational, Cultural and Sporting Services   |
| <b>Sub - sector:</b>          | Electronic games business  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment  |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | <ul style="list-style-type: none"> <li>- Administrative measures</li> <li>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020</li> <li>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020</li> <li>- <i>Decree No. 72/2013/ND-CP</i> dated 15 July 2013</li> <li>- <i>Decree No. 27/2018/ND-CP</i> dated 01 March 2018 amending Decree No. 72/2013/ND-CP dated 15 July 2013</li> <li>- <i>Decree No. 604/VBHN-BVHTTDL</i> dated 21 February 2019</li> </ul> |
| <b>Description:</b>           | <p><u>Investment</u></p> <p>Foreign investment to supply electronic games services may not be supplied except through a business cooperation contract or a joint venture with Vietnamese partner authorised to supply such services or the purchase of shares in a Vietnamese enterprise authorised to supply such services. In case of a joint venture or the purchase of shares in an enterprise, foreign equity shall not exceed 49 per cent.</p>                               |

|                               |  |
|-------------------------------|--|
| <b>26. Sector:</b>            | Maritime Transport Services  |
| <b>Sub - sector:</b>          | Passenger transportation less cabotage (CPC 7211)<br>Freight transportation less cabotage (CPC 7212)   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment<br>Senior Management and Boards of Directors   |
| <b>Level of Government:</b>   | Central  |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020<br>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Maritime Code No. 95/2015/QH13</i> dated 25 November 2015<br>- <i>Decree No. 163/2017/ND-CP</i> dated 30 December 2017<br>- <i>Decree No. 171/2016/ND-CP</i> dated 27 December 2016<br>- <i>Decree No. 147/2018/ND-CP</i> dated 24 October 2018<br>- <i>Decree No. 58/2017/ND-CP</i> dated 10 May 2017<br>- <i>Decree No. 171/2016/ND-CP</i> dated 27 December 2016<br>- <i>Decree No. 86/2020/ND-CP</i> dated 23 July 2020 amending <i>Decree No. 171/2016/ND-CP</i> dated 27 December 2016<br>- <i>Decree No. 160/2016/ND-CP</i> dated 29 November 2016<br>- <i>Decision No. 149/2003/QD-TTg</i> dated 21 July 2003. |

**Description:** Investment

Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign investment to supply maritime passenger and freight transportation services under the national flag of Viet Nam may not be supplied except through a joint venture or the purchase of shares in a Vietnamese enterprise, with foreign equity not exceeding 49 per cent. In addition, foreign seafarers may not exceed one-third of total employees of the ships. The Master or first chief executive must be a Vietnamese citizen.

Other forms of commercial presence for investment in international maritime transport services<sup>17</sup>: Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below:

1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing;
2. Acting on behalf of the cargo owners;
3. Provision of required business information;
4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported;

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<sup>17</sup> "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

5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services;
6. Acting on behalf of the company, organizing the call of the ship or takingover cargoes when required; and
7. Negotiating and signing contracts for road, rail, inland waterways transportation related to cargoes transported by the company.

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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.

|                               |   |
|-------------------------------|---|
| <b>27. Sector:</b>            | Maritime Auxiliary Services   |
| <b>Sub - sector:</b>          | Container handling services, except services provided at airports (CPC 7411)  |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | <ul style="list-style-type: none"> <li>- Administrative measures</li> <li>- <i>Law on Enterprise No. 59/2020/QH14</i> dated 17 June 2020</li> <li>- <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020</li> <li>- <i>Law on Maritime Code No. 95/2015/QH13</i> dated 25 November 2015</li> <li>- <i>Decree No. 147/2018/ND-CP</i> dated 24 October 2018</li> <li>- <i>Decree No. 58/2017/ND-CP</i> dated 10 May 2017</li> <li>- <i>Decree No. 171/2016/ND-CP</i> dated 27 December 2016</li> <li>- <i>Decree No. 86/2020/ND-CP</i> dated 23 July 2020 amending Decree No. 171/2016/ND-CP dated 27 December 2016</li> <li>- <i>Decree No. 160/2016/ND-CP</i> dated 29 November 2016</li> <li>- <i>Decision No 149/2003/QĐ-TTg</i> dated 21 July 2003.</li> </ul> |
| <b>Description:</b>           | <p><u>Investment</u></p> <p>Foreign investment to supply container handling services may not be supplied except through a joint venture or the purchase of shares in a Vietnamese enterprise, with foreign equity not exceeding 50 per cent.</p> <p>Public utility concession or licensing procedures may apply in case of occupation of the public domain.</p>   |

**28. Sector:** Maritime Auxiliary Services

**Sub - sector:** Customs Clearance Services<sup>18</sup>

**Obligations Concerned:** Market Access  
National Treatment

**Level of Government:** Central

**Source of Measure:**

- Administrative measures
- *Law on Enterprise No. 59/2020/QH14* dated 17 June 2020
- *Law on Investment No. 61/2020/QH14* dated 17 June 2020
- *Viet Nam Maritime Code No. 95/2015/QH13* dated 25 November 2015
- *Decree No. 147/2018/ND-CP* dated 24 October 2018
- *Decree No. 58/2017/ND-CP* dated 10 May 2017
- *Decree No. 171/2016/ND-CP* dated 27 December 2016
- *Decree No. 86/2020/ND-CP* dated 23 July 2020 amending Decree No. 171/2016/ND-CP dated 27 December 2016
- *Decree No. 160/2016/ND-CP* dated 29 November 2016
- *Decision No. 149/2003/QD-TTg* dated 21 July 2003.

**Description:** Investment

Foreign investors are only permitted to establish joint venture or the purchase of shares in a Vietnamese enterprise with less than 100% foreign ownership, to do customs clearance services.

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<sup>18</sup> "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.

**29. Sector:** Internal Waterways Transport

**Sub - sector:** Passenger transport (CPC 7221)  
Freight transport (CPC 7222)

**Obligations  
Concerned:** Market Access  
National Treatment

**Level of  
Government:** Central

**Source of Measure:** - Administrative measures.  
- *Law on Enterprise No. 59/2020/QH14* dated 17 June 2020  
- *Law on Investment No. 61/2020/QH14* dated 17 June 2020  
- *Law on Internal Waterways Transport No. 48/2014/QH13* dated 17 June 2014 amending Internal Waterways Transport Law No. 23/2004/QH11 dated 15 June, 2004  
- *Decree No. 163/2017/ND-CP* dated 30 December 2017

**Description:** Investment

Foreign investment to supply internal waterway transport services may not be supplied except through a joint venture with a Vietnamese partner or the purchase of shares in a Vietnamese enterprise, with foreign equity not exceeding 49 per cent.

|                               |   |
|-------------------------------|---|
| <b>30. Sector:</b>            | Air Transport Services  |
| <b>Sub - sector:</b>          | Sales and marketing air products services   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures.<br>- <i>Law on Civic Air Service No. 61/2014/QH13</i> dated 21 November 2014 amending <i>Law on Civic Air Service No. 66/2006/QH11</i> dated 29 June 2006. |
| <b>Description:</b>           | <u>Investment</u><br><br>Airlines are permitted to provide services in Viet Nam through their ticketing offices or agents in Viet Nam.  |

|                               |   |
|-------------------------------|---|
| <b>31. Sector:</b>            | Air Transport Services  |
| <b>Sub - sector:</b>          | Computer reservation services   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures.<br>- <i>Law on Civic Air Service No.61/2014/QH13</i> dated 21 November 2014 amending <i>Law on Civic Air Service No. 66/2006/QH11</i> dated 29 June 2006.                            |
| <b>Description:</b>           | <u>Cross-Border Trade in Services and Investment</u><br><br>The foreign service suppliers and investors must use public telecommunication network under the management of Viet Nam telecommunication authority. |



**32. Sector:** Rail Transport Services

**Sub - sector:** Passenger transportation (CPC 7111)  
Freight transportation (CPC 7112)

**Obligations  
Concerned:** Market Access  
National Treatment

**Level of  
Government:** Central

**Source of Measure:** - Administrative measures  
- *Decree No. 163/2017/ND-CP* dated 30 December 2017

**Description:** Investment

Foreign investment to supply rail freight transport services may not be supplied except through a joint venture or the purchase of shares in a Vietnamese enterprise, with foreign equity not exceeding 49 per cent.

Foreign investment to supply passenger rail transport services is not permitted.

**33. Sector:** Road Transport Services

**Sub - sector:** Passenger transportation (CPC 7121+7122)  
Freight transportation (CPC 7123)

**Obligations Concerned:** Market Access  
National Treatment

**Level of Government:** Central

**Source of Measure:** - Administrative measures  
- *Decree No. 163/2017/ND-CP* dated 30 December 2017

**Description:** Investment

Foreign investment to supply road passenger and freight transport services may not be supplied except through a business cooperation contract, a joint-venture or the purchase of shares in a Vietnamese enterprise, with foreign equity not exceeding 49 per cent.

In the case of road freight transport services, subject to the needs of the market<sup>19</sup>, the foreign equity limitation may be raised to but shall not exceed 51 per cent.

100 per cent of joint venture drivers shall be Vietnamese citizens.

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<sup>19</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.

|                               |   |
|-------------------------------|---|
| <b>34. Sector:</b>            | Services Auxiliary to all Modes of Transport  |
| <b>Sub - sector:</b>          | Container handling services, except services provided at airports (part ofCPC 7411)   |
| <b>Obligations Concerned:</b> | Market Access National Treatment  |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - Administrative measures<br>- <i>Decree No. 163/2017/ND-CP</i> dated 30 December 2017  |
| <b>Description:</b>           | <u>Investment</u><br><br>Foreign investors are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50%. |

**35. Sector:** Services Auxiliary to all Modes of Transport

**Sub - sector:** Other (part of CPC749)<sup>20</sup>

**Obligations  
Concerned:** Market Access  
National Treatment

**Level of  
Government:** Central

**Source of Measure:** - Administrative measures  
- *Decree No. 163/2017/ND-CP* dated 30 December 2017

**Description:** Investment

Foreign investors are only permitted to establish joint venture or the purchase of shares in a Vietnamese enterprise with less than 100% foreign ownership.

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<sup>20</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.

**36. Sector:** Manufacturing

**Sub - sector:** Aircraft Manufacture Industry (ISIC 353)

**Obligations  
Concerned:** Market Access  
National Treatment

**Level of  
Government:** Central

**Source of Measure:** - *Law on Investment No. 61/2020/QH14* dated 17 June 2020  
- *Decision No. 38/2007/QD-TTg* dated 20 March 2007

**Description:** Investment

The foreign capital contribution in joint ventures operating in air-  
planemanufacture shall not exceed 49%.

|                               |   |
|-------------------------------|---|
| <b>37. Sector:</b>            | Manufacturing   |
| <b>Sub - sector:</b>          | Manufacture of railway rolling stock, spare parts, wagon and coach (ISIC 352)   |
| <b>Obligations Concerned:</b> | Market Access<br>National Treatment   |
| <b>Level of Government:</b>   | Central   |
| <b>Source of Measure:</b>     | - <i>Law on Investment No. 61/2020/QH14</i> dated 17 June 2020<br>- <i>Decision No. 214/QD-TTg</i> dated 10 February 2015<br>- <i>Decision No. 1686/QD-TTg</i> dated 20 November 2008 |
| <b>Description:</b>           | <u>Investment</u><br><br>Foreign investors are only allowed to establish joint venture with the foreign capital contribution not exceeding 49%.                                       |