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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

ANNEX 8-A

THE UNION'S SCHEDULE OF SPECIFIC COMMITMENTS

1. The Union's Schedule of Specific Commitments is set out in:

   (a) Appendix 8-A-1 (Specific Commitments on Cross-Border Supply of Services);

   (b) Appendix 8-A-2 (Specific Commitments on Liberalisation of Investments); and

   (c) Appendix 8-A-3 (Specific Commitments in Conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce)).

2. The Appendices referred to in paragraph 1 constitute an integral part of this Annex.

3. The definitions of terms provided for in Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce) apply to this Annex.

4. In identifying in the Appendices individual sectors and sub-sectors of services:

(a) "CPC" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC prov, 1991;

(b) "CPC ver. 1.0" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC ver 1.0, 1998; and

(c) "ISIC rev 3.1" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC REV 3.1, 2002.

5. The following abbreviations for the Union and its Member States are used in the Appendices specified in paragraph 1:

EU	European Union, including all its Member States
AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czechia
DE	Germany
DK	Denmark

EE	Estonia
EL	Greece
ES	Spain
FI	Finland
FR	France
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LT	Lithuania
LU	Luxembourg
LV	Latvia
MT	Malta
NL	Netherlands
PL	Poland
PT	Portugal
RO	Romania
SE	Sweden
SI	Slovenia
SK	Slovakia
UK	United Kingdom

Appendix 8-A-1

SPECIFIC COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES

1. The list of commitments specified in this Appendix indicates the service sectors liberalised pursuant to Article 8.12 (Schedule of Specific Commitments) and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Viet Nam in those sectors. This list of commitments is composed of the following elements:

   (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and

   (b) the second column describes the applicable reservations.

2. Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not specified in the table in this Appendix is not committed.

3. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.10 (Market Access) and Article 8.11 (National Treatment). Those measures, such as the requirement to obtain a licence, universal service obligations, the requirement to obtain recognition of qualifications in regulated sectors and the requirement to pass specific examinations, including language examinations, even if not listed in the table in this Appendix, apply in any case to services and service suppliers of Viet Nam.

4. The list of commitments specified in this Appendix is without prejudice to the feasibility of the cross-border supply of services provided for in subparagraph (k) of Article 8.2 (Definitions) in certain service sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on liberalisation of investments set out in Appendix 8-A-2 (Specific Commitments on Liberalisation of Investments).

5. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

6. The rights and obligations arising from the list of commitments specified in this Appendix shall have no direct effect and confer no rights directly to natural or juridical persons.

7. The Union takes commitments differentiated by its Member States, where applicable.

8. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Viet Nam the treatment granted in a Member State to the natural and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to juridical persons of Viet Nam established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those juridical persons established within the Union which are owned or controlled by nationals of Viet Nam.

List of Specific Commitments on Cross-Border Supply of Services

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate For Modes 1 and 2 In all Member States except AT, BG, CY, CZ, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None. In AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (*Länder*) which will consider whether important economic, social or cultural interests are affected or not. In BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights[1] of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria. Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission. In CY: Unbound. In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in Czechia. Specific rules apply to the agricultural and forest land in the state ownership.

[1] The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or sub-sector	Description of reservations
	In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by foreign physical and legal entities. In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment. In FI (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands. In HU: Limitations apply on acquisition of land and real estate by foreign investors.[1] In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LT: Unbound for acquisition of land[2]. In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continues to apply.

[1] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

[2] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	In PL: Acquisition of real estate, direct or indirect, by foreigners (foreign natural or legal persons) requires permission. Unbound for acquisition of state-owned property (i.e. the regulations governing the privatisation process). In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through *inter vivos* acts. In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches[1] established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. In SK: Limitations apply on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.

[1] According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

Sector or sub-sector	Description of reservations
BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861)[1] excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "*huissiers de justice*" or other "*officiers publics et ministériels.*"	For Modes 1 and 2 In AT, EL, ES, LT, MT, SK: full admission to the Bar, required for the practice of domestic Union and Member State law, is subject to a nationality condition. In CY: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In BE, FI, LU: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "*Cour de cassation*" in non-criminal cases.

[1] It includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, Union law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, *inter alia*, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States of the Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	In BG: Viet Nam's lawyers may only provide legal representation services for a Viet Nam's national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. In FR: Lawyers' access to the profession of "*avocat auprès de la Cour de Cassation*" and "*avocat auprès du Conseil d'Etat*" is subject to quotas and to a nationality condition. In HR: Unbound for practicing of Croatian law. In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice. In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. In DK: Marketing of legal advice services is reserved to lawyers with a Danish licence to practise and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence. In SE: Admission to the Bar, necessary only for the use of the Swedish title "*advokat*", is subject to a residency requirement.
(b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 In FR, HU, IT, MT, RO, SI: Unbound. In AT: Nationality condition applies for representation before competent authorities. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. For Mode 2 None.

Sector or sub-sector	Description of reservations
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 In BE, BG, CY, DE, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PT, RO, UK: Unbound. In AT: Nationality condition applies for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.). In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch. In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government authority appointed by the Government in a separate case allows otherwise. Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement.

Sector or sub-sector	Description of reservations
	In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practise in Lithuania. For Mode 2 None.
(c) Taxation advisory services (CPC 863) [1]	For Mode 1 In AT: Nationality condition applies for representation before competent authorities. In BG, MT, RO SI: Unbound. In CY: Authorisation is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. In CZ: Taxation services may be provided by natural persons only who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors. For Mode 2 None.

[1] Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.(a) Legal Services.

Sector or sub-sector	Description of reservations
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 In AT: Unbound, except for pure planning services. In BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. In HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning. In HU, RO: Unbound for landscape architectural services. For Mode 2 None.
(f) Engineering services; and (g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 In AT, SI: Unbound, except for pure planning services. In BG, CY, EL, IT, MT, PT: Unbound. In HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law.

Sector or sub-sector	Description of reservations
	For Mode 2 None.
(h) Medical (including psychologists), and dental services (CPC 9312 and part of CPC 85201)	For Mode 1 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons. In HR: Unbound, except for telemedicine. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. For Mode 2 None.
(i) Veterinary services (CPC 932)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. In UK: Unbound, except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care) For Mode 2 None.

Sector or sub-sector	Description of reservations
(j) 1. Midwives services (part of CPC 93191) (j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LT, LU, LV, MT, NL, PT, RO, SI, SK, UK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2 None.
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists [1]	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In HU: Unbound, except for CPC 63211. In LV, LT: Unbound, except for mail order. For Mode 2 None.

[1] The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the Union , only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
B. Computer and related services (CPC 84)	For Modes 1 and 2: None.
C. Research and development services	
R&D services on social sciences and humanities (CPC 852 excluding psychologists services)[1]	None.
R&D services on natural sciences (CPC 851) Interdisciplinary R&D services (CPC 853)	For Modes 1 and 2: EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
D. Real estate services[2]	
(a) Involving own or leased property (CPC 821)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LT, LV, MT, PL, RO, SI, SK: Unbound. In HR: Commercial presence required.

[1] Part of CPC 85201, which is to be found under 1.A.(h) Medical and Dental services.

[2] The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
	For Mode 2 In DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register. Amongst others, the Act requires that the applicant is a Danish resident or resident of Union, EEA or Switzerland. Furthermore some requirements to the applicant's theoretical insight and practical knowledge must be considered as laid down by the Danish Business Authority in guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.
(b) On a fee or contract basis (CPC 822)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LT, LV, MT, PL, RO, SI, SK: Unbound. In HR: Commercial presence required. In DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register. Amongst others, the Act requires that the applicant is a Danish resident or a resident of the Union, EEA or Switzerland. Furthermore some requirements to the applicants theoretical insight and practical knowledge must be considered as laid down by the Danish Business Authority in guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements. For Mode 2 None.

Sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	For Mode 1 In BG, CY, DE, HU, MT, RO: Unbound. For Mode 2 None.
(b) Relating to aircraft (CPC 83104)	For Mode 1 In BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound. For Mode 2 In AT, BE, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, NL, PT, SE, SI, UK: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or elsewhere in the Union. Waivers can be granted for short term lease contracts or under exceptional circumstances In BG, CY, CZ, LV, MT, PL, RO, SK: Unbound.
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1 In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: For CPC 83101: residency requirement.

Sector or sub-sector	Description of reservations
	For Mode 2 None. For Mode 1 and 2: In HR: Excluding cabotage.
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
(e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In EE: Unbound, except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
(f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other business services	
(a) Advertising (CPC 871)	For Modes 1 and 2 None.

Sector or sub-sector	Description of reservations
(b) Market research and opinion polling (CPC 864)	For Modes 1 and 2 None.
(c) Management consulting services (CPC 865)	For Modes 1 and 2 None.
(d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2 In HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical testing and analysis services (CPC 8676)	For Mode 1 In IT: Unbound for the profession of biologists and chemical analysts. In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound. For Mode 2 In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Mode 1 In IT: Unbound for activities reserved to agronomists and "*periti agrari*". In EE, MT, RO: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(g) Advisory and consulting services relating to fishing (part of CPC 882)	For Mode 1 In LV, MT, RO, SI: Unbound. For Mode 2 None.
(h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
(i) Placement and supply services of personnel	
(i) 1. Executive search (CPC 87201)	For Mode 1 In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.
(i) 2. Placement services (CPC 87202)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
(i) 3. Supply services of office support personnel (CPC 87203)	For Mode 1 In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IE, IT, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV,MT, PL, RO, SI, SK: Unbound.
(i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	For Modes 1 and 2 In all Member States except HU: Unbound. In HU: None.
(j) 1. Investigation services (CPC 87301)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound.
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 In HU: Unbound for CPC 87304, CPC 87305 In BE, BG, CY, CZ, EE, ES, FI, FR, HR, IT, LT, LV, MT, PT, PL, RO, SI, SK: Unbound. In DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services.

Sector or sub-sector	Description of reservations
	For Mode 2 In HU: Unbound for CPC 87304, CPC 87305 In BG, CY, CZ, EE, LT, LV, MT, PL, RO, SI, SK: Unbound.
(k) Related scientific and technical consulting services (CPC 8675)	For Mode 1 In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services. In HR: Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons. For Mode 2 None.
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: in BE, BG, CY, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. Inland waterways transport vessels: in EU except in EE, HU, LV: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EL, ES, FI, FR, HR, IE, IT, LU, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
(l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.
(l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(l) 5. Maintenance and repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods[1] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2: None.
(m) Building-cleaning services (CPC 874)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
(n) Photographic services (CPC 875)	For Mode 1 In BG, EE, MT, PL: Unbound for the supply of aerial photographic services. In HR, LV: Unbound for specialty photographic services (CPC 87504). For Mode 2 None.

[1] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under l. F.(l) 1. to 1. F.(l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(o) Packaging services (CPC 876)	For Modes 1 and 2 None.
(p) Printing and publishing (CPC 88442)	For Modes 1 and 2: None.
(q) Convention services (part of CPC 87909)	For Modes 1 and 2 None.
(r) 1. Translation and interpretation services (CPC 87905)	For Mode 1 In HR: Unbound for official documents. In HU, SK: Unbound for official translation and interpretation. In PL: Unbound for services of sworn interpreters. For Mode 2 None.

Sector or sub-sector	Description of reservations
(r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. For Mode 2 None.
(r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(r) 5. Duplicating services (CPC 87904)[1]	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
(r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
(r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.

[1] Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
A. Postal and courier services (Services relating to the handling[1] of postal items[2] according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) handling of addressed written communications on any kind of physical medium[3], including hybrid mail service and direct mail; (ii) handling of addressed parcels and packages[4];	For Modes 1 and 2 None.

[1] "Handling" refers to activities such as clearance, sorting, transport and delivery.
[2] "Postal item" refers to items handled by any type of commercial operator, whether public or private.
[3] E.g. letters, postcards.
[4] Books and catalogues are included hereunder.

Sector or sub-sector	Description of reservations
(iii) handling of addressed press products[1]; (iv) handling of items referred to in (i) to (iii) above as registered or insured mail; (v) express delivery services[2] for items referred to in (i) to (iii) above; (vi) handling of non-addressed items, and (vii) document exchange[3].	

[1] Journals, newspapers, and periodicals.

[2] Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

[3] Provision of means, including the supply of *ad hoc* premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. "Postal item" refers to items handled by any type of commercial operator, whether public or private.

Sector or sub-sector	Description of reservations
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 100 grams[1], and for the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235[2] and part of CPC 73210[3])	

[1] "Items of correspondence" means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

[2] Transportation of postal and courier items on own account by any land mode.

[3] Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
B. Telecommunications services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means[1], excluding broadcasting[2]	For Modes 1 and 2 None.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2 None.

[1] These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer and Related services.

[2] Broadcasting is defined as the uninterrupted chain of transmission via wired or wireless means (regardless of the location of the originating transmission) required for the reception or display of aural or visual programme signals by all or any part of the public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) A. Commission agents' services (a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) (b) Other commission agents' services (CPC 621) B. Wholesale trade services (a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Modes 1 and 2 In EU except in AT, FI, SI: Unbound for distribution of chemical products, and of precious metals (and stones). In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use. In HR: Unbound for tobacco products. In LT: The distribution of pyrotechnics is subject to licensing. Only the juridical persons established in the Union may obtain a licence. In SE: Unbound for biocide products. For Mode 1 In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products. In AT, BG, CZ, FI, RO, SI, SK: Unbound for distribution of pharmaceuticals. In BE, BG, CY, DE, DK, EL,ES, FR, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order. In BG, HU, PL: Unbound for commodity brokers' services. In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages. In CY: Nationality condition for wholesale trade of pharmaceuticals.

Sector or sub-sector	Description of reservations
(b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542) (c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products[1]) C. Retailing services[2] Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	In FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals. In IT: For wholesale trade services, state monopoly on tobacco. In MT: Unbound for commission agents' services. In SE: Unbound for retail sales of alcoholic beverages.

[1] These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

[2] Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.(l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 14.E. and 14.F.

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods[1] (CPC 632 excluding CPC 63211 and 63297) D. Franchising (CPC 8929)	
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary education services (CPC 921)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2 In CY, FI, HR, MT, RO, SE, SI: Unbound.
B. Secondary education services (CPC 922)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound. For Mode 2 In CY, FI, MT, RO, SE: Unbound.

[1] Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.(k).

Sector or sub-sector	Description of reservations
	For Modes 1 and 2 In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher education services (CPC 923)	For Mode 1 In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR: Nationality condition applies. However, Viet Nam's nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach. In IT: Nationality condition applies for service providers to be authorised to issue State recognised diplomas. For Mode 2 In AT, BG, CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2 In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).
D. Adult education services (CPC 924)	For Modes 1 and 2 In CY, FI, MT, RO, SE: Unbound. For Mode 1 In AT: Unbound for adult education services by means of radio or television broadcasting.

Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	For Modes 1 and 2 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. For Mode 1: In HR: None for correspondence education or education via telecommunications.
6. ENVIRONMENTAL SERVICES A. Waste water services (CPC 9401)[1] B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste (a) Refuse disposal services (CPC 9402) (b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404)[2]	For Mode 1 In EU: Unbound, except for consulting services. For Mode 2 None.

[1] Corresponds to sewage services.
[2] Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
D. Remediation and clean-up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)[1] E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

[1] Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	For Modes 1 and 2 In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for direct insurance services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the Union or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the Union or by a branch not established in Austria. Exception from the higher premium tax can be granted. In DK: Compulsory air transport insurance can be underwritten only by firms established in the Union. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.

Sector or sub-sector	Description of reservations
	In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany. In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the Union. In PL: Unbound for reinsurance, retrocession and insurance except for reinsurance, retrocession and insurance of goods in international trade. In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the Union. Only persons or companies established in the Union may act as intermediaries for such insurance business in Portugal. In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market. For Mode 1 In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PT, RO, SE, SI, SK, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.

Sector or sub-sector	Description of reservations
	In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. In LT: Unbound for direct insurance services except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit, except related to land transport where the risk is located in Lithuania. In LT, LV, PL, BU: Unbound for insurance intermediation. In FI: Only insurers having their head office in the Union or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the Union.

Sector or sub-sector	Description of reservations
	In HR: Unbound for direct insurance and direct insurance intermediation services, except (a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; (b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability; and (c) marine, aviation, transport. In HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the Union is allowed only through a branch office registered in Hungary. In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Union. This reservation does not apply to international transport involving imports into Italy. In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them. In ES: For actuarial services, residency requirement and three-year relevant experience. For Mode 2 In AT, BE, BG, CZ, CY, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for intermediation.

Sector or sub-sector	Description of reservations
	In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with respect to their activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. In HR: Unbound for direct insurance and direct insurance intermediation services, except (a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance; (b) non-life insurance: (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability; (ii) - personal or property risk insurance that is not available in Croatia; - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); and (c) marine, aviation, transport. In IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Union. This reservation does not apply to international transport involving imports into Italy.

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	For Mode 1 In AT, BE, BG, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, SE, SK, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In AT, BE: Establishment is required for the provision of investment advisory services. In BG: Limitations and conditions relating to the use of telecommunications network may apply. In CY: Unbound, except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch. In EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the Union can act as depositories of the assets of investment funds. In HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation. In IE: The provision of investment services or investment advice requires either (a) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a Viet Nam's service supplier has no commercial presence in Ireland and the service is not provided for private individuals), or (b) authorisation in another Member State of the Union in accordance with the Union directive on investment and services.

Sector or sub-sector	Description of reservations
	In IT: Unbound for "*promotori di servizi finanziari*" (financial salesmen). In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the Union can act as depositories of the assets of investment funds. In LT: Commercial presence is required for pension fund management. In LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator. In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in Romania.

Sector or sub-sector	Description of reservations
	In SI: (a) Participation in issue of Treasury bonds, pension fund management: Unbound. (b) All other sub-sectors, except participation in issue of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can offer foreign securities only through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in Slovenia or be branches of foreign investment firms or banks. For Mode 2 In BG: Limitations and conditions relating to the use of telecommunications network may apply. In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
A. Hospital services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
D. Social services (CPC 933)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 In BE: Unbound except for convalescent and rest houses and old people's homes. In CZ: Unbound.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound except for catering. In HR: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Mode 1 In BG, HU: Unbound. In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. For Mode 2 None.
C. Tourist guides services (CPC 7472)	For Mode 1 In BG, CY, CZ, HU, IT, LT, MT, PL, SI, SK: Unbound. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound. For Mode 2 In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
	In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and press agencies services (CPC 962)	For Mode 1 In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. For Mode 2 In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.

Sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	For Modes 1 and 2 In AT: Unbound for ski school services and mountain guide services. In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound. For Mode 1 In CY, EE: Unbound.
E. Recreation park and beach services (CPC 96491)	For Modes 1 and 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport (a) International passenger transportation (CPC 7211 less national cabotage transport[1])	For Modes 1 and 2: None.

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union .

Sector or sub-sector	Description of reservations
(b) International freight transportation (CPC 7212 less national cabotage transport[1])	
B. Rail transport (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	For Mode 1 In EU: Unbound. For Mode 2: None
C. Road transport (a) Passenger transportation (CPC 7121 and CPC 7122) (b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account[2])	For Mode 1 In EU: Unbound. For Mode 2 None.

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union.

[2] Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

Sector or sub-sector	Description of reservations
D. Pipeline transport of goods other than fuel[1] (CPC 7139)	For Mode 1: In EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
12. SERVICES AUXILIARY TO TRANSPORT[2]	
A. Services auxiliary to maritime transport (a) Maritime cargo handling services (b) Storage and warehousing services (part of CPC 742) (c) Customs clearance services (d) Container station and depot Services (e) Maritime agency services	For Mode 1: In EU: Unbound* for maritime cargo handling services and for pushing and towing services. SE: None except for pushing/towing and rental of vessels with crew where SE has limitations on cabotage and flag. In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SI, SK: Unbound for rental of vessels with crew. In HR: Unbound except for freight transport agency services. For Mode 2: None.

[1] Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

[2] Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.(l) 1 to 1.F.(l) 4.

* Unbound due to lack of technical feasibility.

Sector or sub-sector	Description of reservations
(f) Maritime freight forwarding services (g) Rental of vessels with crew (CPC 7213) (h) Pushing and towing services (CPC 7214) (i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (part of CPC 749)	
B. Services auxiliary to rail transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748)	For Mode 1 In EU: Unbound for pushing and towing services. In CZ: Unbound for direct branching (incorporation is required). In HR: Unbound, except for freight transport agency services. For Mode 2 None.

Sector or sub-sector	Description of reservations
(d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to road transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Rental of commercial road vehicles with operators (CPC 7124) (e) Supporting services for road transport (CPC 744) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 In AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound for rental of commercial road vehicles with operators. In HR: Unbound except for freight transport agency services and supporting services for road transport that are subject to permit. In CZ: Unbound for direct branching (incorporation is required). For Mode 2 None.

Sector or sub-sector	Description of reservations
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering services)	For Mode 1 In EU: Unbound except for catering. For Mode 2 In BG, CY, CZ, HU, MT, PL, RO, SI, SK: Unbound.
(b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None
(c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None.
(d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2: EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. By exception, aircraft registered in Viet Nam may be leased by a Vietnamese air carrier to an air carrier of the Union in specific circumstances for the air carrier of the Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the Union, and subject to obtaining the approval of a limited duration from the Member State of the Union licensing the air carrier of the Union.

Sector or sub-sector	Description of reservations
(e) Sales and marketing (f) Computer reservations systems	For Modes 1 and 2 EU: Where air carriers of the Union are not accorded equivalent treatment[1] to that provided in the European Union by CRS services suppliers in Viet Nam, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the Union by air carriers in Viet Nam, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Viet Nam by the CRS services suppliers in the Union, or to the CRS services suppliers of Viet Nam by the air carriers in the Union.
E. Services auxiliary to pipeline transport of goods other than fuel[2] (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
13. OTHER TRANSPORT SERVICES	
Provision of combined transport services	All Member States except in AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

[1] "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the Union.

[2] Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

Sector or sub-sector	Description of reservations
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883)[1]	For Modes 1 and 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

[1] Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: In EU: Unbound for wholesale trade services of electricity, steam and hot water. For Mode 2 None.
E. Retailing services of motor fuel (CPC 613)	For Mode 1: In EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	For Mode 1: In EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. In BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order). For Mode 2 None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1: In EU: Unbound, except for consultancy services (none for consultancy services). For Mode 2 None.
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1: In EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(b) Hairdressing services (CPC 97021)	For Mode 1: In EU: Unbound. For Mode 2 None.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: In EU: Unbound. For Mode 2 None.
(d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1: In EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes[1] (CPC ver. 1.0 97230)	For Mode 1: In EU: Unbound. For Mode 2 None.
(g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

[1] Therapeutical massages and thermal cure services are to be found under 1.A.(h) Medical and Dental services, 1.A.(j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

Appendix 8-A-2

SPECIFIC COMMITMENTS ON LIBERALISATION OF INVESTMENTS

1. The list of commitments specified in this Appendix indicates the economic activities liberalised pursuant to Article 8.7 (Schedule of Specific Commitments) and, by means of reservations, the market access, national treatment and performance requirements limitations that apply to enterprises and investors of Viet Nam in those activities. This list of commitments is composed of the following elements:

   (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and

   (b) the second column describes the applicable reservations.

2. For greater certainty and without prejudice to paragraph 3 of Article 8.5 (National Treatment), reservations and commitments pursuant to Article 8.4 (Market Access), Article 8.5 (National Treatment) and Article 8.8 (Performance Requirements) included in this Appendix with respect to establishment shall continue to apply to enterprises and investors of Viet Nam after they have been established in the territory of the Union.

3. The Union does not undertake any commitments on market access, national treatment or performance requirements in sectors or sub-sectors covered by this Agreement and not mentioned in the Schedules specified in this Appendix.

4. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.4 (Market Access) and 8.5 (National Treatment). Those measures, such as the need to obtain a licence, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the non-discriminatory requirement that certain activities may not be carried out in environmentally protected zones or areas of particular historic and artistic interest, even if not listed in this Appendix, apply in any case to enterprises and investors of Viet Nam.

5. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

6. Notwithstanding Article 8.4 (Market Access), non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in the list of commitments on liberalisation of investments of this Appendix in order to be maintained or adopted by the Union.

7. The rights and obligations arising from the list of commitments specified in this Appendix shall have no direct effect and confer no rights directly on natural or juridical persons.

8. When the Union maintains a reservation which requires that a service supplier be a citizen, national, permanent resident or resident of its territory as a condition to the performance of an economic activity, including services, in its territory, this reservation, as specified in the list of commitments in Appendix 8-A-3 (Specific Commitments in conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce)) shall operate as a reservation with respect to the commitments on liberalisation of investments taken in this Appendix in conformity with Article 8.7 (Schedule of Specific Commitments), to the extent applicable.

9. The Union takes commitments differentiated by its Member States, where applicable.

10. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Viet Nam the treatment granted in a Member State to the nationals and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to juridical persons of Viet Nam established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those juridical persons established within the Union which are owned or controlled by nationals of Viet Nam.

List of Specific Commitments on Liberalisation of Investments

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate All Member States except AT, BG, CY, CZ, DK, EE, EL, FI, HR, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: None In AT: For the acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons is required an authorisation by the competent regional authorities (*Länder*) which will consider whether important economic, social or cultural interests are affected or not. In BG: Foreign natural and juridical persons (incl. through a branch) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights[1] of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria. Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission. In CY: Unbound. In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in Czechia. Specific rules apply to the agricultural and forest land in the state ownership.

[1] The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or sub-sector	Description of reservations
	In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by foreign physical and legal entities. In EE: Unbound for the acquisition of agricultural and forest land[1] In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment. In FI (Åland Islands): Restrictions apply on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions also apply on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands. In HR: Unbound in relation to acquisition of real estate by services suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land can be acquired by foreign juridical or natural persons. In HU: Limitations apply on acquisition of land and real estate by foreign investors.[2]

[1] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

[2] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LT: Unbound for acquisition of land[1]. In LV: Unbound in relation to acquisition of land; land lease not exceeding 99 years permitted. In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continue to apply. In PL: The acquisition of real estate, direct and indirect, by foreigners requires a permit. Purchase or otherwise acquisition by a foreigner of shares, as well as any other act in law concerning shares of a company the seat of which is in Poland and which is the owner or a perpetual user of a property located in the territory of Poland requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development. In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through *inter vivos* acts.

[1] As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches[1] established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. In SK: Limitations apply on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. The acquisition of land is unbound.
ALL SECTORS	Managing directors and auditors In AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria. In FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the Union. For all sectors, except telecommunications services, nationality conditions and residency requirements apply for the managing director of a limited company. For telecommunications services, permanent residency for the managing director. In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: The managing director of a juridical person or a branch shall reside in Sweden.

[1] According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

Sector or sub-sector	Description of reservations
ALL SECTORS	Public utilities In EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.[1] [2]
ALL SECTORS	Types of establishment In EU: Treatment accorded to subsidiaries (of Viet Nam's companies) formed in accordance with the law of the Member States of the Union and having their registered office, central administration or principal place of business within the Union is not extended to branches or agencies established in the Member States of the Union by Viet Nam's companies. [3] However, this does not prevent a Member State from extending this treatment to branches or agencies established in another Member State by a third-country company or firm, as regards their operation in the first Member State's territory, unless such extension is explicitly prohibited by Union law.

[1] Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical.

[2] This limitation does not apply to telecommunications services and to computer and related services.

[3] In accordance with Article 54 of the Treaty on the Functioning of the European Union, these subsidiaries are considered as juridical persons of the Union. To the extent that they have a continuous and effective link with the economy of the Union, they are beneficiaries of the Union internal market, which includes*, inter alia,* the freedom to establish and to provide services in all Member States of the Union.

Sector or sub-sector	Description of reservations
	In BG: The establishment of branches is subject to authorisation. In BG and PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. In EE: At least half of the members of the management board shall have their residence in the Union. In FI: A Vietnamese person carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the Union. For all sectors except telecommunications services, nationality and residency are required for at least half of the ordinary and deputy members of the board of directors; however exemptions may be granted to certain companies. For telecommunications services, permanent residency is required for half of the founders and half of the members of the board of directors. If the founder is a juridical person, that juridical person is also subject to a residency requirement. If a Vietnamese organisation intends to carry on business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required for a Vietnamese organisation or a natural person who is not a citizen of the Union. In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities. In PL: With the exception of financial services, unbound for branches. Vietnamese investors can undertake and conduct economic activity only in the form of a general partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership).

Sector or sub-sector	Description of reservations
	In RO: The sole administrator or the chairman of the board of administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: A Vietnamese company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the European Economic Area (EEA). A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50 % of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal entities.

Sector or sub-sector	Description of reservations
	In SK: a Vietnamese natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.
ALL SECTORS	Investment In BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 %, the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling Vietnamese participation require permission for (a) prospecting, development or extraction of natural resources from the territorial seas, the continental shelf or the exclusive economic zone and (b) acquisition of a controlling equity interests in companies engaged in any of the activities specified under point (a). In DK: The establishment of branches by foreign companies outside the Union depends on whether the relevant country has agreed in an international agreement. Retail planning in Denmark is regulated by the Planning Act and has criteria for size and location of stores for retail business. Regulations of size and location are only based on environmental matters. Therefore foreign business of retail does not need a special authorisation or permit before investment in Demark. In ES: The investment in Spain by foreign governments and foreign public entities[1], directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorisation by the government.

[1] Such investment tends to imply not only economic interests, but also non-economic interests for these entities.

Sector or sub-sector	Description of reservations
	In FR: Foreign purchases exceeding 33,33 % of the shares of capital or voting rights in existing French enterprises, or that lead to controlling French companies, which, even if only occasionally, are part of the exercise of public authority or pertains to one of the following domains are subject to prior approval from the Minister for the Economy: (a) Activities likely to jeopardise public order, public safety or national defence interests (b) Research in, and production or marketing of, arms, munitions, or explosive powders or substances. The approval granted may have special conditions attached to it. Foreign participation in newly privatised companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not a holder of a permanent residence permit. In FI: Acquisition of shares by Vietnamese owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1 000 employees, with a turnover exceeding EUR 168 million or with a balance sheet total[1] exceeding EUR 168 million) is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services. In HU: Vietnamese participation in newly privatised companies is unbound.

[1] Total sum of assets, or total sum of debts plus capital.

Sector or sub-sector	Description of reservations
	In IT: Exclusive rights may be granted to or maintained in respect of newly-privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of five years from the date of entry into force of this Agreement, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.
ALL SECTORS	Geographical zones In FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services[1]	In AT, HR, HU, MT, RO, SI: Unbound for agricultural activities. In FR: the establishment of agricultural enterprises by Vietnamese nationals and the acquisition of vineyards by Vietnamese investors are subject to authorisation. In IE: establishment by Vietnamese residents in flour milling activities is subject to authorisation. In SE: only Sami people may own and exercise reindeer husbandry.

[1] Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.(f) and 6.F.(g).

Sector or sub-sector	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services[1]	In BG: unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services[2]	Unbound.
3. MINING AND QUARRYING[3] A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	In EU: unbound for juridical persons controlled[4] by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas.

1 Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.(f) and 6.F.(g).

2 Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.(f) and 6.F.(g).

3 The horizontal limitation on public utilities applies.

4 A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
B. Extraction of crude petroleum and natural gas[1] (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	
4. MANUFACTURING[2]	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.

[1] Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 19.A.

[2] This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.(h).

Sector or sub-sector	Description of reservations
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.

Sector or sub-sector	Description of reservations
H. Publishing, printing and reproduction of recorded media[1] (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis[2])	In HR: residence requirement applies. In IT: nationality condition for owner of publishing and printing company applies.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products[3] (ISIC rev 3.1: 232)	In EU: unbound for juridical persons controlled by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.

[1] The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

[2] Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

[3] The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
(a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.

Sector or sub-sector	Description of reservations
(b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
(c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
(d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
(e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
(f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.

Sector or sub-sector	Description of reservations
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.

Sector or sub-sector	Description of reservations
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER[1](excluding Nuclear Based Electricity Generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)	In EU: Unbound.

[1] The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020)[1]	In EU: Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030)[2]	In EU: Unbound for juridical persons controlled[3] by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).

[1] Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis, and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

[2] Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

[3] A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861)[1] excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "*huissiers de justice*" or other "*officiers publics et ministériels*".	In AT: Vietnamese lawyers' (who must be fully qualified in Viet Nam) equity participation and shares in the operating results of any law firm may not exceed 25 %. They may not have decisive influence in decision making. In BE: Quotas apply for representation before the "*Cour de cassation*" in non-criminal cases. In CY: Full admission to the Bar, required for the provision of legal services, is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In DK: Only lawyers with a Danish licence to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish licence to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.

[1] Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, Union law and the law of any jurisdiction where the service supplier or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, *inter alia*, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	In FR: Lawyers' access to the profession of "*avocat auprès de la Cour de Cassation*" and "*avocat auprès du Conseil d'Etat*" is subject to quotas. Some types of legal form ("*association d'avocats*" and "*société en participation d'avocat*") are reserved to lawyers fully admitted to the Bar in France. In a law firm providing services in respect of French or Union law, at least 75 % of the partners holding 75 % of the shares shall be lawyers fully admitted to the Bar in France. In HR: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia ("*odvjetnici*"). Citizenship requirement for membership in the Bar Council. In HU: Commercial presence should take the form of partnership with a Hungarian barrister ("*ügyvéd*") or a barrister's office ("*ügyvédi iroda*"), or a representative office. In LT: Full admission to the Bar, required for the practice of domestic (Union and Member State) law, is subject to a nationality condition. In PL: While other types of legal form are available for Union lawyers, foreign lawyers only have access to the legal forms of general partnership, limited joint-stock partnership and limited partnership.
(b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	In AT: Vietnamese accountants' (who must be authorised according to the law of Viet Nam) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 %, if they are not members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.

Sector or sub-sector	Description of reservations
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In AT: Vietnamese auditors' (who must be authorised according to the law of Viet Nam) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 %, if they are not members of the Austrian Professional Body. In CY: Special licence is granted to third country auditors, subject to certain conditions. In CZ: Only auditors approved in Czechia may perform auditing services. In legal entities the majority of voting shares must belong to the auditors approved in Czechia. The majority of persons in a statutory body must be of the auditors approved in Czechia. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. In ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts ("the 8th Company Law Directive"). In FI: Residency requirement for at least one of the auditors of a Finnish liability company. In HR: None, except that auditing can be performed only by legal persons. In LT: Not less than 75 % of shares should belong to auditors or auditing companies of the Union. In LV: In a commercial company of sworn auditors more than 50 % of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the Union. In PL: Nationality condition.

Sector or sub-sector	Description of reservations
	In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government authority appointed by the Government in a separate case allows otherwise. Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not authorised or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement. In SK: At least 60 % of capital share or voting rights are reserved to nationals.

Sector or sub-sector	Description of reservations
(c) Taxation advisory services (CPC 863)[1]	In AT: Vietnamese tax advisors' (who must be authorised according to the law of Viet Nam) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 %. This limitation applies only to non-members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. In CZ, SK: Taxation services may be provided by natural persons who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors.
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	In BG: For projects of national or regional significance, Vietnamese investors have to act in partnership with or, as subcontractors of, local investors. In FR: Provision through SEL (*anonyme, à responsabilité limitée* or *en commandite par actions*) or SCP only. In CY: Nationality condition. In LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree is required. In SK: Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency requirement, however exceptions might be considered.

[1] Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)	In BG: For projects of national or regional significance, Vietnamese investors have to act in partnership with or, as subcontractors of, local investors. In CY: Nationality condition.
(h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	In CY, EE, FI, MT: Unbound. In AT: Unbound except for dental services and for psychologists and psychotherapists, and none for dental services and for psychologists and psychotherapists. In BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services. In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons. In DE: An economic needs test applies when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. In FR: While other types of legal form are available for investors of the Union, Vietnamese investors only have access to the legal forms of "*société d' exercice liberal*" and "*société civile professionnelle*". In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LV: Economic needs test applies. Main criteria: shortage of doctors and dentists in the given region.

Sector or sub-sector	Description of reservations
	In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy. In SK: Authorisation by the competent authorities (Ministry of Health or Self-Governing Regions) is required. In UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.
(i) Veterinary services (CPC 932)	In AT, CY, EE, MT, SI: Unbound. In BG: Economic needs test applies. Main criteria: population and density of existing business. In CZ: Access is restricted to natural persons only. Authorisation by veterinary administration is required. In HU: Economic needs test applies. Main criteria: labour market conditions in the sector. In FR: Provision through "*société d'exercice libérale*" or "*société civile professionnelle*" only. In PL: Foreign persons may apply for permission to practise.
(j) 1. Midwives services (part of CPC 93191)	In BG, CY, CZ, FI, HU, MT, SI, SK: Unbound. In FR: While other types of legal form are available for investors of the Union, Vietnamese investors only have access to the legal forms of "*société d'exercice liberal*" and "*société civile professionnelle*". In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.

Sector or sub-sector	Description of reservations
(j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	In AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In BG, MT: Unbound. In CZ: Access is restricted to natural persons only. Authorisation by the competent authority is required for foreign natural persons. In ES, CY: Unbound. In FI and SI: Unbound for physiotherapists and paramedical personnel. In FR: While other types of legal form are available for investors of the Union, Vietnamese investors only have access to the legal forms of "*société d'exercice liberal*" and "*société civile professionnelle*". In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector. In LV: An economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.

Sector or sub-sector	Description of reservations
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists[1]	In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound. In BE, DK, EE, ES, FR, IT, HR, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In DE, only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. Nationals of non-EEA countries cannot obtain a licence to establish a pharmacy.
B. Computer and related services (CPC 84)	None.
C. Research and development services	
(a) R&D services on natural sciences (CPC 851)	In EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of Member States of the Union and to juridical persons of the Union having their headquarters in the Union.

[1] The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
(b) R&D services on social sciences and humanities (CPC 852 excluding psychologists services)[1]	None.
(c) Interdisciplinary R&D services (CPC 853)	In EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
D. Real estate services[2]	
(a) Involving own or leased property (CPC 821)	None, except DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register. Amongst others, the Act requires that the applicant is a Danish resident or resident of the Union, the European Economic Area (EEA) or Switzerland. Furthermore some requirements to the applicants' theoretical insight and practical knowledge must be considered as laid down by the Danish Authority of Enterprise and Construction guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.
(b) On a fee or contract basis (CPC 822)	None, except in CY. In CY: Nationality condition.

[1] Part of CPC 85201, which is to be found under 6.A.(h) Medical and Dental services.

[2] The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LU, LT, LV, MT, NL, PL, PT, RO, SE SI,, SK, UK: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment. In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. In SE: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish operating influence means that the operation of the ship is located in Sweden and that the ship also has a proportionally large share of either Swedish ownership or ownership of persons in another EEA country. Other foreign ships may under certain conditions be granted exemptions from this rule where they are rented/leased by Swedish legal persons through bareboat charter contracts.
(b) Relating to aircraft (CPC 83104)	In EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the carrier or elsewhere in the Union. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances.
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None, except in SE. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("*terrängmotorfordon*") without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, inter alia, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden.

Sector or sub-sector	Description of reservations
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
(e) Relating to personal and household goods (CPC 832)	None, except: In BE, FR: Unbound for CPC 83202.
(f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
(a) Advertising (CPC 871)	None.
(b) Market research and opinion polling (CPC 864)	None.
(c) Management consulting services (CPC 865)	None.
(d) Services related to management consulting (CPC 866)	In HU: Unbound for arbitration and conciliation services (CPC 86602).

Sector or sub-sector	Description of reservations
(e) Technical testing and analysis services (CPC 8676)	None, except in CZ, SK: No direct branching (incorporation is required) and CY: In CY for chemists and biologists: Nationality condition.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
(g) Advisory and consulting services relating to fishing (part of CPC 882)	None.
(h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
(i) Placement and supply services of personnel	
(i) 1. Executive search (CPC 87201)	In BG, CY, CZ, DE, EE, FI, HR, LT, LV, MT, PL, PT, RO, SI, SK: Unbound. In ES: State monopoly applies.

Sector or sub-sector	Description of reservations
(i) 2. Placement services (CPC 87202)	In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, PT, RO, SK: Unbound. In BE, ES, FR and IT: State monopoly applies. In DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.
(i) 3. Supply services of office support personnel (CPC 87203)	In AT, BG, CY, CZ, DE, EE, FI, HR, LT, LV, MT, PL, PT, RO, SI, SK: Unbound. In IT: State monopoly applies.
(i) 4. Model agency services (part of CPC 87209)	None.
(i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	In all Member States except HU: Unbound. In HU: None.
(j) 1. Investigation services (CPC 87301)	In BE, BG, CY, CZ, DE, EE, EL, ES, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In BG, CY, CZ, EE, FI, LT, LV, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. In CZ, HR: Unbound. In DK: Nationality and residency requirements for members of the board apply. Unbound for the supply of airport guard services. In ES: Access is subject to prior authorisation. In granting the authorisation, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order. Nationality condition for specialised personnel.
(k) Related scientific and technical consulting services (CPC 8675)	In FR: Foreign investors are required to have a specific authorisation for exploration and prospection services.
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	In LV: State monopoly applies. In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.

Sector or sub-sector	Description of reservations
(l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.
(l) 5. Maintenance and repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods[1] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

[1] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.(l) 1.to 6.F.(l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(m) Building-cleaning services (CPC 874)	None.
(n) Photographic services (CPC 875)	None.
(o) Packaging services (CPC 876)	None.
(p) Printing and publishing (CPC 88442)	In HR: Residency requirements for publisher and editorial board. In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches). In PL: Nationality requirement for the editor-in-chief of newspapers and journals.
(q) Convention services (part of CPC 87909)	None.
(r)1. Translation and interpretation services (CPC 87905)	In BG, HU, SK: Unbound for official translation and interpretation. In DK: Unbound. In HR: Unbound for the translation and interpretation services for/before Croatian courts In PL: Unbound for the supply of sworn interpretation services.

Sector or sub-sector	Description of reservations
(r) 2. Interior design and other specialty design services (CPC 87907)	None.
(r) 3. Collection agency services (CPC 87902)	In CZ: Unbound. In DK: Debt collection agency services are regulated by the act on debt collection, cf. consolidated act no. 1018 of 19 September 2014. The act contains a number of requirements for debt collection services in Denmark. Among other matters the act sets up rules for the authorisation of debt collector services, approval of staff who personally contact debtors, debt collection and revocation of authorisation. In IT, PT: Nationality condition for investors applies.
(r) 4. Credit reporting services (CPC 87901)	In BE: For consumer credit databanks, a nationality condition for investors. In IT, PT: A nationality condition for investors.
(r) 5. Duplicating services (CPC 87904)[1]	None.
(r) 6. Telecommunications consulting services (CPC 7544)	None.
(r) 7. Telephone answering services (CPC 87903)	None.

[1] Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.(p).

Sector or sub-sector	Description of reservations
7. COMMUNICATION SERVICES	
A. Postal and courier services (Services relating to the handling of postal items[1] according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) handling of addressed written communications on any kind of physical medium[2], including hybrid mail service and direct mail; (ii) handling of addressed parcels and packages[3];	None.

[1] "Postal item" refers to items handled by any type of commercial operator, whether public or private.

[2] E.g. letters, postcards.

[3] Books and catalogues are included hereunder.

Sector or sub-sector	Description of reservations
(iii) handling of addressed press products[1]; (iv) handling of items referred to in (i) to (iii) above as registered or insured mail; (v) express delivery services[2] for items referred to in (i) to (iii) above; (vi) handling of non-addressed items; and (vii) document exchange[3].	

[1] Journals, newspapers and periodicals.

[2] Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

[3] Provision of means, including the supply of *ad hoc* premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. "Postal item" refers to items handled by any type of commercial operator, whether public or private.

Sector or sub-sector	Description of reservations
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 100 grams[1], and for the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235[2] and part of CPC 73210[3])	

[1] "Items of correspondence" means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

[2] Transportation of postal and courier items on own account by any land mode.

[3] Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
B. Telecommunications services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means[1], excluding broadcasting[2]	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None, except CY: In CY: Specific conditions apply and authorisation is required for third country nationals.

[1] These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and Related Services.

[2] Broadcasting is defined as the uninterrupted chain of transmission via wired or wireless means (regardless of the location of the originating transmission) required for the reception and/or display of aural and/or visual programme signals by all or any part of the public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices, and of toxic substances. For the distribution of pharmaceutical products and tobacco products, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. In HR: Unbound for distribution of tobacco products.
A. Commission agents' services	
(a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
(b) Other commission agents' services (CPC 621)	None.

Sector or sub-sector	Description of reservations
B. Wholesale trade services	
(a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
(b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
(c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products[1])	In FR, IT: State monopoly applies on tobacco. In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.

[1] These services, which include CPC 62271, are to be found in ENERGY SERVICES under 19.D.

Sector or sub-sector	Description of reservations
C. Retailing services[1] Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods[2] (CPC 632 excluding CPC 63211 and 63297)	In ES, FR, IT: State monopoly applies on tobacco. In BE, BG, DK, FR, IT, MT and PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. In IE, SE: Unbound for the retail sale of alcoholic beverages.

[1] Does not include maintenance and repair services which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E. and 19.F.

[2] Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or sub-sector	Description of reservations
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	In EU: Participation of private operators in the education network is subject to concession. In AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting. In BG: The supply of primary and/or secondary education services by foreign natural persons and associations, and for the supply of higher education services is unbound. In CZ, SK: Nationality condition for the majority of members of the board. The supply of higher education services except for post-secondary technical and vocational education services (CPC 92310) is unbound. In CY, FI, MT, RO, SE: Unbound. In EL: Nationality condition for the majority of members of the board in primary and secondary schools. Unbound for higher education institutions granting recognised State diplomas. In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. In HR: Unbound for Primary Education Services (CPC 921). For Secondary Education Services: None for legal persons.

Sector or sub-sector	Description of reservations
	In HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licences. In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). In SI: Unbound for primary schools. Nationality condition for the majority of members of the board in secondary and high schools.
E. Other education services (CPC 929)	In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. In CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for the majority of members of the board.
11. ENVIRONMENTAL SERVICES A. Waste water services (CPC 9401)[1] B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste (a) Refuse disposal services (CPC 9402)	None.

[1] Corresponds to sewage services.

Sector or sub-sector	Description of reservations
(b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404)[1] D. Remediation and clean up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)[2] E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	

[1] Corresponds to cleaning services of exhaust gases.

[2] Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The licence for branch offices of Vietnamese insurers shall be denied if the insurer in Viet Nam does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association. In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a Vietnamese insurer must have been authorised to operate in the same classes of insurance in Viet Nam for at least five years. In EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices. In ES: Residency requirement for the actuarial profession (or alternatively two years of experience) In FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the Union, unless the competent authorities have granted an exemption. Vietnamese insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance. In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. In BG, PL: Local incorporation (no branches) required for insurance intermediaries. In PT: In order to establish a branch in Portugal, Vietnamese insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the Union.

Sector or sub-sector	Description of reservations
	In SK: Vietnamese nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in Slovakia (no branches). In SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches). In SE: Insurance broking undertakings not incorporated in Sweden may be established only through a branch.
B. Banking and other financial services (excluding insurance)	In EU: Only firms having their registered office in the Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the Union, is required to perform the activities of management of unit trusts and investment companies. In BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. In CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches). In HR: None, except for settlement and clearing services where the Central Depositary Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
	In HU: Branches of Vietnamese institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year. In IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (b) be authorised in another Member State of the Union in accordance with the Union directive on investment and services. In IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the Union, the trustee/ depository is required to be incorporated in Italy or in another Member State of the Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms, and companies managing UCITS harmonised under the legislations of the Union, having their legal head office in the Union, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.

Sector or sub-sector	Description of reservations
	In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania. In PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the Union (unbound for direct branching from non-Union countries). In RO: Branches of foreign institutions are not allowed to provide asset management services. In SK: Investment services in Slovakia can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). In SE: A founder of a savings bank shall be a natural person resident in the Union.

Sector or sub-sector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social services (CPC 933)	In EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment. In AT, SI: Unbound for ambulance services. In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. In CY, CZ, FI, MT, SE, SK: Unbound. In HU: Unbound for social services. In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services other than convalescent and rest houses and old people's homes.

Sector or sub-sector	Description of reservations
	In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In DE: Unbound for social services other than convalescent and rest houses and old people's homes. Rescue services and "qualified ambulance services" might be reserved for non-profit operators. The number of ICT services providers may be limited to guarantee interoperability, compatibility and necessary safety standards.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	In BG: Incorporation is required (no branches). In IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments. In HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of Croatia which can be denied.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	In BG: Unbound for direct branching (incorporation is required). In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. In PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches). In CZ: Economic needs test based on population criterion.
C. Tourist guides services (CPC 7472)	None, except for CY. In CY: Unbound.

Sector or sub-sector	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. In BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192), and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and press agencies services (CPC 962)	In FR: Foreign participation in French companies publishing publications in the French language may not exceed 20 % of the capital or of voting rights in the company. Press agencies: Unbound. In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. In PT: News companies, incorporated in Portugal in the juridical form of "*Sociedade Anónima*", must have the social capital in the form of nominal stocks.

Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services (CPC 963)	In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	In AT, SI: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORTSERVICES	
A. Maritime transport	
(a) International passenger transportation (CPC 7211 less national cabotage transport[1]).	In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the *UN Convention on the Law of the Sea*, and traffic originating and terminating in the same port or point located in a Member State of the Union.

Sector or sub-sector	Description of reservations
(b) International freight transportation (CPC 7212 less national cabotage transport[1])	
B. Rail transport (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	In BG, SK: Unbound for direct branching (incorporation is required). In HR: Unbound. In LT: The exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 % owned, by the State.
C. Road transport	
(a) Passenger transportation (CPC 7121 and CPC 7122)	In EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator. In EU: Economic needs test apply for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.

[1] Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union.

Sector or sub-sector	Description of reservations
	In AT: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. In BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. Unbound for direct branching (incorporation is required). In CZ: Unbound for direct branching (incorporation is required). In LV, SE: The requirement for established entities to use vehicles with national registration applies. In ES: Economic needs test for CPC 7122 applies. Main criteria: local demand. In IT, PT: Economic needs test applies for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In FR: Unbound for intercity bussing services. In FI, LV: Authorisation is required, not extended to foreign registered vehicles.

Sector or sub-sector	Description of reservations
(b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account[1]).	In AT and BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. In BG: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV, SE: Requirement for established entities to use vehicles with national registration. In IT, SK: Economic needs test. Main criteria: local demand. In CZ: Unbound for direct branching (incorporation is required).
D. Pipeline transport of goods other than fuel[2] (CPC 7139)	In AT: Exclusive rights can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.

[1] Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under Postal and Courier Services.

[2] Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT[1]	
A. Services auxiliary to maritime transport (a) Maritime cargo handling Services (b) Storage and warehousing services (part of CPC 742) (c) Customs clearance services	In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. In IT: Economic needs test[2] applies for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. Requirement of residency for "*raccomandatario marittimo*". In BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, Vietnamese shipping companies have the right to establish branch offices which may act as agents for their principal offices. Services auxiliary to Maritime Transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag. Nationality condition.

[1] Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.(l) 1.to 6.F.(l) 4.

[2] This measure is applied on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
(d) Container station and depot services (e) Maritime agency services[1] (f) Maritime freight forwarding services (g) Rental of vessels with crew (CPC 7213) (h) Pushing and towing services (CPC 7214) (i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (including catering) (part of CPC 749)	In HR: Unbound for Customs Clearance Services, Container Station and Depot Services, Maritime Agency Services and Maritime Freight Forwarding Services. For Maritime Cargo Handling Services, Storage and warehousing Services, Other supporting and auxiliary services (including catering), Pushing and towing services and Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In FI: Services can be provided only by ships operating under the Finnish flag.

[1] "Maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

Sector or sub-sector	Description of reservations
B. Services auxiliary to rail transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 %. In CZ: Unbound for direct branching (incorporation is required). In HR: Unbound for pushing and towing services. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.

Sector or sub-sector	Description of reservations
C. Services auxiliary to road transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Rental of commercial road vehicles with operators (CPC 7124) (e) Supporting services for road transport equipment (CPC 744)	In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the Union, and to juridical persons of the Union having their headquarters in the Union. Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 %. Nationality condition applies. In CZ: Unbound for direct branching (incorporation is required). In FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles. In HR: Unbound for rental of commercial road vehicles with operators. In MT: Nationality condition. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.

Sector or sub-sector	Description of reservations
(f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering)	In EU: Unbound, except for Market Access. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons. In BG: Unbound for direct branching (incorporation is required).
(b) Storage and warehouse services (part of CPC 742)	In BG: Unbound for direct branching (incorporation is required). In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.
(c) Freight transport agency services (part of CPC 748)	In CY, CZ, HU, MT, PL, RO, SK: Unbound. In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 % limitation on equity participation and through branches. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.

Sector or sub-sector	Description of reservations
(d) Rental of aircraft with crew (CPC 734)	In EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.
(e) Sales and Marketing (f) Computer reservations system	In EU: Where air carriers of the Union are not accorded equivalent treatment to that provided in the European Union by CRS services suppliers in Viet Nam, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Viet Nam, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Viet Nam by the CRS services suppliers in the European Union, or to the CRS services suppliers of Viet Nam by the air carriers in the Union. In BG: Unbound for direct branching (incorporation is required).
E. Services auxiliary to pipeline transport of goods other than fuel[1] (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None except in AT: Nationality condition for managing directors applies.

[1] Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

Sector or sub-sector	Description of reservations
18. OTHER TRANSPORT SERVICES	
Provision of combined transport service	In all Member States except AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883)[1]	None, except CY. In CY: For reasons of lack of reciprocity, Cyprus reserves the right to refuse licensing to third country nationals or entities controlled by third country nationals, in relation to the activities of prospecting, exploration and exploitation of hydrocarbons. Entities that have been licensed in relation to the activities of prospecting, exploration and exploitation of hydrocarbons, may not fall under the direct or indirect control of a third country or third country nationals, without prior approval.

[1] Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
B. Pipeline transportation of fuels (CPC 7131)	In AT, BE, BG, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In CY: Unbound except for electricity distribution: Nationality and Residency condition.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	In PL: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	In EU: Unbound for wholesale trade services of electricity, steam and hot water.
E. Retailing services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	In EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. In BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.

Sector or sub-sector	Description of reservations
G. Services incidental to energy distribution (CPC 887)	In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, HU, IT, LT, LU, MT, NL, PL, PT, RO, SE, SK, UK: Unbound except for consultancy services, and none for consultancy services. In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	None
(b) Hairdressing services (CPC 97021)	In CY: Nationality condition. In IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	In IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
(d) Other beauty treatment services n.e.c (CPC 97029)	In IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.

Sector or sub-sector	Description of reservations
(e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes[1] (CPC ver. 1.0 97230)	None
(f) Telecommunications connection services (CPC 7543)	None.

[1] Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and Health Services (13.A and 13.C).

Appendix 8-A-3

SPECIFIC COMMITMENTS IN CONFORMITY WITH SECTION D
(TEMPORARY PRESENCE OF NATURAL PERSONS FOR BUSINESS PURPOSES)
OF CHAPTER 8 (LIBERALISATION OF INVESTMENT,
TRADE IN SERVICES AND ELECTRONIC COMMERCE)

1. The list of commitments specified in this Appendix indicates the sectors liberalised pursuant to Article 8.7 (Schedule of Specific Commitments) and Article 8.12 (Schedule of Specific Commitments) for which limitations apply on business visitors, intra-corporate transferees, business sellers and contractual service suppliers in accordance with Articles 8.14 (Business Visitors and Intra-Corporate Transferees), 8.15 (Business Sellers) and 8.16 (Contractual Service Suppliers). This list of commitments is composed of the following elements:

   (a) the first column indicates the sector or sub-sector in which limitations apply; and

   (b) the second column describes the applicable limitations.

2. The Union does not undertake any commitment for business visitors or intra-corporate transferees in sectors which are not liberalised (remain unbound) pursuant to Articles 8.4 (Market Access) and 8.10 (Market Access).

3. The Union does not undertake any commitment for contractual service suppliers in sectors which are not listed in Article 8.16 (Contractual Service Suppliers).

4. Commitments on business visitors, intra-corporate transferees and contractual service suppliers do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

5. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investments, Trade in Services and Electronic Commerce). Those measures, such as the need to obtain a licence, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the need to have a legal domicile in the territory where the economic activity is performed, even if not listed in this Appendix, apply in any case to business visitors, intra-corporate transferees and contractual service suppliers of Viet Nam.

6. All requirements pursuant to the laws and regulations of the Union regarding entry, stay, work and social security measures continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed in this Appendix.

7. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

8. The list of commitments specified in this Appendix is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on liberalisation of investments set out in Appendix 8-A-2 (Specific Commitments on Liberalisation of Investments).

9. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

10. The rights and obligations arising from this Agreement, including the list of commitments specified in this Appendix, shall have no direct effect and confer no rights directly on natural or juridical persons.

11. For greater certainty, the list of commitments specified in this Appendix applies only to the territories in which the Treaty on European Union and the Treaty on the Functioning of the European Union are applied and under the conditions laid down in these Treaties, and is only relevant in the context of the trade relations between the Union and its Member States, on the one part, and Viet Nam, on the other part. It does not affect the rights and obligations of Member States arising from Union law.

12. The Union takes commitments differentiated by its Member States, where applicable.

Sector or sub-sector	Description of reservations
ALL SECTORS	Scope of intracorporate transferees In BG: The number of intracorporate transferees is not to exceed 10 % of the average annual number of the citizens of the Union employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intracorporate transferees may, subject to authorisation, exceed 10 % of that of the total employees. In HU: Unbound for a natural person who has been a partner in a juridical person of Viet Nam.
ALL SECTORS	Trainees employees In AT, DE, ES, FR, HU, LT, SK: training must be linked to the university degree which has been obtained.
ALL SECTORS	Managing directors and auditors In AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria.

Sector or sub-sector	Description of reservations
	In FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the Union. For all sectors, except telecommunications services, and residency requirements apply for the managing director of a limited company. For telecommunications services, permanent residency for the managing director. In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: The managing director of a juridical person or a branch shall reside in Sweden.
ALL SECTORS	Recognition In EU: Union directives on mutual recognition of diplomas only apply to the citizens of the Union. The right to practise a regulated professional service in one Member State of the Union does not grant the right to practise in another Member State[1].

[1] In order for non-Union country nationals to obtain Union-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 8.21 (Mutual Recognition of Professional Qualifications), is necessary.

Sector or sub-sector	Description of reservations
4. MANUFACTURING[1]	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis[2]	For Business Visitors, Intra-corporate transferees, Business Sellers: In IT: Nationality condition for publishers. In HR: Residency requirement for publishers. In PL: Nationality condition for the editor-in-chief of newspapers and journals. In SE: Residency requirement for publishers and owners of publishing and printing companies.
6. BUSINESS SERVICES	
A. Professional services	

[1] This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.(h).

[2] Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.(p).

Sector or sub-sector	Description of reservations
(a) Legal services (CPC 861)[1] excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "*huissiers de justice*" or other "*officiers publics et ministériels.*"	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT, CY, ES, EL, LT, MT, PL, RO, SK: Full admission to the Bar, required for the practice of domestic (Union and Member State) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers. In BE, FI, LU: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "*Cour de cassation*" in non-criminal cases. In BG: Vietnamese lawyers can only provide legal representation services of a Vietnamese national and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required. In DK: Marketing of legal advice services is restricted to lawyers with a Danish licence to practise. Requirement of a Danish legal examination in order to obtain a Danish licence.

[1] Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, Union law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the-Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take*, inter alia,* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	In FR: Lawyers' access to the profession of "*avocet auprès de la Cour de Cassation*" and "*avocet auprès du Conseil d'Etat*" is subject to quotas and to a nationality condition. In HR: Full admission to the Bar, required for legal representation services, is subject to a nationality condition (Croatian citizenship and, upon accession to the Union, citizenship of a Member State). In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm. In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law. In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. In SE: Admission to the Bar, necessary only for the use of the Swedish title "*advokat*", is subject to a residency requirement.

Sector or sub-sector	Description of reservations
	In SI: Representing clients before the court against payment is conditioned by commercial presence in Slovenia, except when foreign lawyers enter into the register under the professional tittle of their home country and work with a lawyer who has the right to practise law in Slovenia under the Slovenian title "lawyer" ("*odvetnik*"). All lawyers (those with Slovenian title "odvetnik" and those with professional title from their country) have to enter into the Register of Lawyers. All lawyers have to be members of the Bar.
(b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residency cannot exceed five years.
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.). In addition to the horizontal commitments at the request of a consumer, auditors may temporarily move into the territory of Austria in order to supply a specific service. However, as a rule natural persons supplying auditing services are required to have their professional center (commercial presence) in Austria.

Sector or sub-sector	Description of reservations
	In DK: Residency requirement. In EL: Nationality condition for statutory auditors. In ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts ("the 8th Company Law Directive"). In HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services. In FI: Residency requirement for at least one of the auditors of a Finnish liability company. In IT: Nationality condition for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts ("the 8th Company Law Directive"). Residency requirement for individual auditors.

Sector or sub-sector	Description of reservations
	In LV: The owner of shares or the head of a firm should be qualified as a sworn auditor in Latvia. Sworn auditors can be persons no younger than 25 years and: a) having a high school degree in economics or in other specialities, if an examination on basic economics is passed; b) having at least three years' experience in auditing recognised by the Latvian Association of Sworn Auditors; c) which have passed qualification examination and acquired licence of sworn auditor in accordance with requirements of Latvian Association of Sworn Auditors; d) having excellent reputation. In SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, *inter alia* in all limited companies. Residency required for approval
(c) Taxation advisory services (CPC 863)[1]	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for representation before competent authorities. In BG, SI: Nationality condition for specialists. In HU: Residency requirement.

[1] For greater certainty, this does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a) Legal Services.

Sector or sub-sector	Description of reservations
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EE: At least one responsible person (project manager or consultant) must be resident in Estonia. In BG: Foreign specialists must have experience of at least two years in the field of construction. Nationality condition for urban planning and landscape architectural services. In EL, HR, HU, SK: Residency requirement. In FR: The use of the professional title by professionals qualified in third countries is not possible except within the framework of mutual recognition agreements. In FR: Condition of nationality unless waived by ministerial authorisation. Only for Architectural services: For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Commercial presence required In BG: Access is limited to natural persons subject to recognition of their technical qualification and accreditation by a professional chamber in Bulgaria. In CY, PT: Condition of nationality. In MT, PL: Unbound.

Sector or sub-sector	Description of reservations
	For Contractual Service Suppliers: Only for architectural services In FI: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CZ, DE, DK, FI, HU, LT, LV, RO, SK: Economic needs test. In AT: Planning services only, subject to economic needs test. In HR, HU, SK: Residence requirement. In CY: Unbound.
(f) Engineering services and (g)Integrated engineering services (CPC 8672 and CPC 8673)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EE: At least one responsible person (project manager or consultant) must be resident in Estonia. In BG: Foreign specialists must have experience of at least two years in the field of construction. In CZ, HR, SK: Residency requirement. In EL, HU: Residency requirement (for CPC 8673 a residency requirement only applies to trainee employees). In CY: Nationality condition

Sector or sub-sector	Description of reservations
	Only for Integrated engineering services: In AT: Commercial presence required In BG: Access is limited to natural persons subject to recognition of their technical qualification and accreditation by a professional chamber in Bulgaria. Accreditation is subject to following criteria: recognised technical qualification in Bulgaria; experience in the field of construction; projects performed during the last two years; staff and technical capacity. In CY, CZ, MT, PL, RO: Unbound For Contractual Service Suppliers: Only for Engineering services: In FI: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CZ, DE, DK, FI, HU, LT, LV, RO, SK: Economic needs test. In AT: Planning services only, subject to economic needs test. In HR, HU: Residence requirement. In CY: Unbound.

Sector or sub-sector	Description of reservations
(h)Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Unbound for medical and dental services other than psychologists and psychotherapists. In CY, EL: Condition of nationality. In CZ, IT, SK: Residency requirement. In CZ, LT, SK: Authorisation by the competent authorities required for foreign natural persons. In BE, LU: For Trainee Employees, authorisation by the competent authorities required for foreign natural persons. In MT: Nationality condition. In DE: Nationality condition which can be waived on an exceptional basis in cases of public health interest. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency. In FR: Nationality condition. However, access is possible within annually established quotas. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.

Sector or sub-sector	Description of reservations
	In LV: For medical and dental services, nationality requirement. Practice of medical profession by foreigners requires the permission from local health authorities, based on economic needs for medical doctors and dentists in a given region. In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers. Nationality requirement. In PT: Residency requirement for psychologists. Condition of nationality. In BG, FI, RO: Unbound.
(i) Veterinary services (CPC 932)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, DE, EL, FR, HR, HU: Nationality condition. In CY,CZ, SK: Nationality condition and residency requirement. In IT: Residency requirement. In PL: Nationality requirement. Foreign persons may apply for permission to practice.

Sector or sub-sector	Description of reservations
(j) 1. Midwives services (part of CPC 93191)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CZ, CY, EE, HU, RO, SI: Unbound. In AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice. In BE, LU: For Trainee Employees, authorisation by the competent authorities required for foreign natural persons. In FR: Nationality condition. However, access is possible within annually established quotas. In IT: Residency requirement. In LT: Authorisation by the competent authorities required for foreign natural persons. In LV: Subject to economic needs, determined by the total number of midwives in the given region, authorised by local health authorities. In PL: Nationality condition. Foreign persons may apply for permission to practice. In SK: Residency requirement. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.

Sector or sub-sector	Description of reservations
(j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CZ, EE, ES, HU, MT, RO, SI, SK: Unbound. In AT: Natural persons may establish a professional practice in Austria provided that the person concerned has practised the profession in question at least three years preceding the setting up of the professional practice in Austria. In BE, FR, LU: For Trainee Employees, authorisation by the competent authorities required for foreign natural persons. In CY, EL, PT, PL: Condition of nationality. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency. In EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: Authorisation by the competent authorities required for foreign natural persons. In LV: Nationality requirement. Access restricted to natural persons only. Economic needs determined by the total number of nurses in the given region, authorised by local health authorities.

Sector or sub-sector	Description of reservations
(k)Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists[1]	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Nationality condition. However, within established quotas, access for Vietnamese nationals is possible provided the service provider holds a French degree in pharmacy. In CY, DE, EL, SK: A nationality condition. In HU: Nationality condition except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211). In IT, PT: Residency requirement. In LT: Authorisation by the competent authorities required for foreign natural persons. In SK: Residency requirement
B. Computer and related services (CPC 84)	For Contractual Service Suppliers: In AT, BG, CY, CZ, DE, DK, FI, HU, LT, LV, RO, SK, UK: Economic needs test. In HR: Residency requirement.
D. Real estate services[2]	

[1] The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

[2] The service involved relates to the profession of real estate agent and does not affect any rights or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
(a) Involving own or leased property (CPC 821)	For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, LV, MT, SI: Nationality condition. In FR,HU, IT, PT: Residency requirement.
(b) On a fee or contract basis (CPC 822)	In CY, LV, MT, SI: Nationality condition. In DK: Residency requirement unless waived by the Danish Commerce and Companies Agency. In FR, HU, IT, PT: Residency requirement.
E. Rental/leasing services without operators	
(e) Relating to personal and household goods (CPC 832)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for trainee employees.
(f) Telecommunications equipment rental (CPC 7541)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for trainee employees.

Sector or sub-sector	Description of reservations
F. Other business services	
(e) Technical testing and analysis services (CPC 8676)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Commercial presence required. In CY: Nationality condition. In CZ, MT, PL, RO, SK, SE: Unbound. In IT, PT: Residency requirements for biologists and chemical analysts.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Commercial presence required. In IT: Condition of nationality for agronomists and "*periti agrari*". In CY, EE, MT, RO, SI: Unbound.
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Commercial presence required. In BE: Nationality condition and a residency requirement for management personnel. In DK: Nationality condition and a residency requirement for managers. Unbound for airport guard services.

Sector or sub-sector	Description of reservations
	In ES, PT: Nationality condition for specialised personnel. In FR: Nationality condition for managing directors and directors. In IT: Nationality condition and a residency requirement in order to obtain necessary authorisation for security guard services and the transport of valuables. In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Unbound.
(k)Related scientific and technical consulting services (CPC 8675)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG: Nationality condition for specialists. In DE: Nationality condition for publicly appointed surveyors. In FR: Nationality condition for "surveying" operations relating to the establishment of property rights and to land law. In IT, PT: Residency requirement.
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Business Visitors, Intra-corporate transferees, Business Sellers: In MT: Nationality condition.

Sector or sub-sector	Description of reservations
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Business Visitors, Intra-corporate transferees, Business Sellers: In LV: Nationality condition.
(l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for trainee employees.

Sector or sub-sector	Description of reservations
(l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods[1] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for graduate trainees, except for: in AT for CPC 633, 8861-8866; in BE, DE, DK, EL, ES, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, UK for CPC 633, 8861, 8866; in BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; in CZ, SK for CPC 633, 8861-8865; in EE, FI, LT, LV for CPC 633, 8861-8866; and in SI for CPC 633, 8861, 8866.
(m) Building-cleaning services (CPC 874)	For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists.

[1] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.(l) 1.to 6.F.(l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(n)Photographic services (CPC 875)	For Business Visitors, Intra-corporate transferees, Business Sellers: In HR, LV: Nationality condition for specialty photography services. In PL: Nationality condition for the supply of aerial photographic services.
(p)Printing and publishing (CPC 88442)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CY, CZ, MT, RO, SI, SK: Unbound. In HR: Residency requirement for publishers. In SE: Residency requirement for publishers and owners of publishing and printing companies.
(q)Convention services (part of CPC 87909)	For Business Visitors, Intra-corporate transferees, Business Sellers: In SI: Nationality condition.
(r) 1. Translation and interpretation services (CPC 87905)	For Business Visitors, Intra-corporate transferees, Business Sellers: In DK: Residency requirement for authorised public translators and interpreters, unless waived by the Danish Commerce and Companies Agency. In FI: Residency requirement for certified translators.

Sector or sub-sector	Description of reservations
(r) 3. Collection agency services (CPC 87902)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BE, EL, IT: Nationality condition.
(r) 4. Credit reporting services (CPC 87901)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BE, EL, IT: Nationality condition.
(r) 5. Duplicating services (CPC 87904)[1]	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for Trainee Employees.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG: Foreign specialists must have experience of at least two years in the field of construction.

[1] Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing services[1]	
(c) Food retailing services (CPC 631)	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Nationality condition for tobacconists (i.e. *buraliste*).
10. EDUCATIONAL SERVICES (only privately funded services)	

[1] Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E and 19.F.

Sector or sub-sector	Description of reservations
A. Primary education services (CPC 921)	For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, EL: Nationality condition for teachers. In FR: Nationality condition. However, Vietnamese nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. In IT: Nationality condition for service providers who are authorised to issue state-recognised diplomas.
B. Secondary education services (CPC 922)	For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, EL: Nationality condition for teachers. In FR: Nationality condition. However, Vietnamese nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. In IT: Nationality condition for service providers who are authorised to issue state-recognised diplomas. In LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).

Sector or sub-sector	Description of reservations
C. Higher education services (CPC 923)	For Business Visitors, Intra-corporate transferees, Business Sellers: In CZ, SK: Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310). In CY: Nationality conditions for teachers. In FR: Nationality condition. However, Vietnamese nationals may obtain authorisation from the competent authorities to establish and direct an education institution and to teach. In IT: Nationality condition for service providers who are authorised to issue state-recognised diplomas. For Contractual Service Suppliers; Only for privately funded services In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LT, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound. In LU: Only for university professors.

Sector or sub-sector	Description of reservations
	In FR: Only for university professors. The professors must have obtained an employment contract from a university or other higher education institution. Economic needs test, unless those professors are designated directly by the Minister in charge of higher education. The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. The recruiting institution must pay a tax to the "*Office Français de l'Immigration et de l'Intégration* (OFII)". In SE: Sweden reserves the right to adopt and maintain any measure with respect to educational services suppliers that are approved by public authorities to provide education. This reservation applies to publicly funded and privately funded educational services suppliers with some form of State support, *inter alia* educational service suppliers recognised by the State, educational services suppliers under State supervision or education which entitles to study support.
Foreign language training	For Contractual Service Suppliers; In FI, SI, SK, UK: Unbound. In AT, DK, LT: Economic needs tests.

Sector or sub-sector	Description of reservations
Environmental services (CPC 9401[1], CPC 9402, CPC 9403, CPC 9404[2], part of CPC 94060[3], CPC 9405, part of CPC 9406, CPC 9409)	For Contractual Service Suppliers: In AT, BG, CY, CZ, DE, DK, EL, FI, HU, LT, LV, RO, SK: Economic needs test.
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: The management of a branch office must consist of two natural persons resident in Austria. In EE: For direct insurance, the management body of an insurance joint-stock company with Vietnamese capital participation may include Vietnamese nationals only in proportion to the Vietnamese participation and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.

[1] Corresponds to sewage services.
[2] Corresponds to Cleaning Services of Exhaust Gases.
[3] Corresponds to parts of Nature and Landscape Protection Services.

Sector or sub-sector	Description of reservations
	In ES: Residency requirement for the actuarial profession (or alternatively two years of experience). In FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the Union, unless the competent authorities have granted an exemption. The general agent of a Vietnamese insurance company shall have his place of residence in Finland, unless the company has its head office in the Union. In HR: Residency requirement. In IT: Residency requirement for the actuarial profession.
B. Banking and other financial services (excluding insurance)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent. In FI: A managing director and at least one auditor of credits institutions shall have their place of residence in the European Union, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his place of residence in the European Union. In HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of Croatia. At least one management board member must be fluent in the Croatian language.

Sector or sub-sector	Description of reservations
	In IT: Condition of residency within the territory of a Member State of the European Union for "*promotori di servizi finanziari*" (financial salesmen). In LT: At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania. In PL: Nationality requirement for at least one of the bank executives.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services) A. Hospital services (CPC 9311) B. Ambulances Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation. In HR: all persons providing services directly to patients/treating patients need a licence from the professional chamber. In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel. In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.

Sector or sub-sector	Description of reservations
E. Social services (CPC 933)	
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 %. In HR: Nationality requirement for hospitality and catering services in households and rural homesteads.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 %. In CY: Nationality condition. In HR: Approval of the Ministry of Tourism for office manager position.

Sector or sub-sector	Description of reservations
C. Tourist guides services (CPC 7472)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CY, EL, ES, FR, HR, HU, IT, LT, MT, PL, PT, and SK: Nationality condition.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Authorisation is necessary for the access to management functions. The authorisation is subject to a nationality condition when authorisation for more than two years is required. The artists have obtained an employment contract from an authorised entertainment enterprise. The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. The entertainment enterprise must pay a tax to the "*Office Français de l'Immigration et de l'Intégration* (OFII)".
16. TRANSPORT SERVICES	
A. Maritime transport	

Sector or sub-sector	Description of reservations
(a) International passenger transportation (CPC 7211 less national cabotage transport). (b) International freight transportation (CPC 7212 less national cabotage transport)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for ships' crews. In AT, CY: Nationality condition for the majority of managing directors.
D. Road transport	
(a) Passenger transportation (CPC 7121 and CPC 7122)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT: Nationality condition. In DK, HR: Nationality condition and residency requirement for managers.

Sector or sub-sector	Description of reservations
(b)Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account[1]).	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT: Nationality condition. In HR: Nationality condition and residency requirement for managers.
E. Pipeline transport of goods other than fuel[2] (CPC 7139)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for managing directors.

[1] Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under Postal and Courier Services.

[2] Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT[1]	
A. Services auxiliary to maritime transport (a) Storage and warehousing services (part of CPC 742) (b) Customs clearance services (c) Container station and depot services (d) Maritime agency services (e) Maritime freight forwarding services	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for the majority of managing directors. In BG, MT: Nationality condition. In DK: Requirement of residency for customs clearance services. In EL: Nationality condition for customs clearance services. In IT: Requirement of residency for "*raccomandatario marittimo*".

[1] Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.(l) 1.to 6.F.(l) 4.

Sector or sub-sector	Description of reservations
(f) Rental of vessels with crew (CPC 7213) (g)Pushing and towing services (CPC 7214) (h)Supporting services for maritime transport (part of CPC 745) (i) Other supporting and auxiliary services (excluding catering) (part of CPC 749)	
D. Services auxiliary to road transport (d)Rental of commercial road vehicles with operators (CPC 7124)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT: Nationality condition.

Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel[1] (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for managing directors.
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883)[2]	For Business Visitors, Intra-corporate transferees, Business Sellers: In SK: Residency requirement.

[1] Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

[2] Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for Trainee Employees.
(b) Hairdressing services (CPC 97021)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for specialists and for Trainee Employees. In all Member States except in AT: Unbound. In CY: Nationality condition.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for specialists and for Trainee Employees. In all Member States except in AT: Unbound.

Sector or sub-sector	Description of reservations
(d) Other beauty treatment services n.e.c (CPC 97029)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for specialists and for Trainee Employees. In all Member States except in AT: Unbound.
(e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes[1] (CPC ver. 1.0 97230)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for trainee employees.

[1] Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and health services (13.A and 13.C).

ANNEX 8-B

VIET NAM'S SCHEDULE OF SPECIFIC COMMITMENTS

1. Viet Nam's Schedule of Specific Commitments is set out in:

   (a) Appendix 8-B-1 (Specific Commitments on Cross-Border Supply of Services and Liberalisation of Investments); and

   (b) Appendix 8-B-2 (Specific Commitments in Conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce)).

2. The Appendices referred to in paragraph 1 constitute an integral part of this Annex.

3. The definitions of terms provided for in Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce) apply to this Annex.

4. In identifying in the Appendices individual sectors and sub-sectors of services:

(a) "CPC" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC prov, 1991;

(b) "CPC ver. 1.0" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC ver 1.0, 1998; and

(c) "ISIC rev 3.1" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC REV 3.1, 2002.

Appendix 8-B-1

SPECIFIC COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES AND LIBERALISATION OF INVESTMENTS

1. The lists of commitments specified in Section A (Schedule of Specific Commitments in Services Sectors) and Section B (Schedule of Specific Commitments in Liberalisation of Investment in Non-Services Sectors) of this Appendix indicate the economic activities liberalised pursuant to Articles 8.7 (Schedule of Specific Commitments) and 8.12 (Schedule of Specific Commitments) and, by means of reservations, the market access, national treatment, performance requirement limitations and additional commitments that apply to enterprises and investors of the Union in those activities or to services and service suppliers of the Union in those sectors, where applicable.

2. Viet Nam does not undertake any commitments on market access, national treatment or performance requirements in sectors or sub-sectors covered by this Agreement and not mentioned in the Schedules specified in this Appendix.

3. The lists of commitments specified in this Appendix do not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access, a national treatment or performance requirement limitation within the meaning of Article 8.4 (Market Access), 8.5 (National Treatment), 8.8 (Performance Requirements), 8.10 (Market Access) or 8.11 (National Treatment). Those measures, such as the need to obtain a licence, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the non-discriminatory requirement that certain activities may not be carried out in environmentally protected zones or areas of particular historic and artistic interest, even if not listed in this Appendix, apply in any case to enterprises and investors of the Union or to services and service suppliers of the Union, where applicable.

4. Article 8.8 (Performance requirements) does not apply to subsidies[1] aimed at promoting the welfare and employment of ethnic minorities.

[1] For greater certainty, the Parties understand that, for the purposes of this paragraph, the term "subsidies" includes benefits granted for the development of ethnic minorities, such as site assistance, human resources training, assistance for technology research and development, legal aid, market information and promotion.

5. For greater certainty, notwithstanding Article 8.4 (Market Access), non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in the lists of commitments on liberalisation of investments in this Appendix in order to be maintained or adopted.

6. For greater certainty, the following measures adopted or maintained in sectors other than services shall be deemed to be consistent with Article 8.4 (Market Access) and do not need to be specified in the lists of commitments on liberalisation of investments in this Appendix in order to be maintained or adopted:

   (a) measures concerning zoning or planning or regulations affecting the development or use of land, or other analogous measures;

   (b) measures seeking to ensure the conservation and protection of natural resources and the environment, including limitation on the availability, number and scope of concessions granted, and the imposition of moratoria or bans.

7. The rights and obligations arising from the lists specified in this Appendix shall have no direct effect and confer no rights directly on natural or juridical persons.

8. Where Viet Nam maintains a reservation that requires that a service supplier or an investor be a citizen, national, permanent resident or resident of its territory as a condition to the performance of an economic activity, including services, in its territory, a reservation listed in the list of commitments in Appendix 8-B-2 (Specific Commitments in conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce)) pursuant to Article 8.2 (Definitions) with respect to temporary movement of natural persons shall operate as a reservation with respect to the commitments on liberalisation of investments specified in this Appendix in conformity with Article 8.7 (Schedule of Specific Commitments), to the extent applicable.

ALL SECTORS	Employment of foreigners 1. Unbound for measures relating to employment of foreigners, unless otherwise provided in Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investments, Trade in Services and Electronic Commerce). Share acquisition, securities and public companies 2. Union investors are permitted to make a capital contribution in the form of buying shares of Viet Nam's enterprises. In the case of a capital contribution in the form of buying shares of joint-stock commercial banks or for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30 % of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws and regulations, or authorised by Viet Nam's competent authority in accordance with its obligations under agreements to which both Parties are party. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in the acquisition of Vietnamese enterprises shall correspond to the limitations on foreign capital participation set forth therein, if any. Unless otherwise specified in each specific sector or sub-sector of this Schedule, no limitation on foreign ownership in a public company, except the following: − in sectors where laws and regulations of Viet Nam prescribe limitations on foreign ownership, foreign ownership in a public company shall have to comply with such limitations; − in sectors where foreign investment is conditional and conditions for foreign investment in such sectors do not include limitation on foreign ownership, foreign investors are not allowed to hold more than 49 % of total number of stocks of a public company.

		Organisational issues
	3.	Unbound for the establishment and operation of cooperatives, union of co-operatives, household business and sole-proprietorship. Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities[1]. Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound. Treatment accorded to subsidiaries of Union juridical persons formed in accordance with Vietnamese law and having their registered office, central administration or principal place of business within Viet Nam is not extended to branches or agencies established in Viet Nam by Union's companies. [2]
		State-owned enterprises
	4.	Unbound for privatisation, equitisation or divestment of assets through transfer or disposal of equity interests or assets of state-owned enterprises.
		Public utilities
	5.	Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

[1] Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

[2] In accordance with the Civil Code of Viet Nam, these subsidiaries are considered as juridical persons of Viet Nam.

		Land and real estate
	6.	Unbound for land ownership, acquisition of land use rights, land lease, usage of land, land planning, term of land use, rights and obligations of land users[1]. Natural resources found in land belong to the State of Viet Nam. Cultural heritage, whose owner cannot be identified, found in land belong to the State of Viet Nam. Unbound for measures relating to the purchase, selling, ownership and leasing of residential real estates by foreigners.
		Investment procedures
	7.	Unbound for any measure with respect to investment procedures applied to foreign investors or foreign-invested economic entities, such as procedures relating to investment registration certificates of investment projects, and foreign exchange management procedures[2].

[1] For greater certainty, foreign organisations and individuals cannot own land. They can only lease land in line with the duration of their investment project subject to approval of a competent State body, which shall not exceed 50 years.

[2] For greater certainty, this reservation is without prejudice to the Parties' rights and obligations under Sub-Section 1 (Domestic Regulation) of Section E (Regulatory Framework). A breach of an obligation under Sub-Section 1 (Domestic Regulation) of Section E (Regulatory Framework) in itself shall not be considered a breach of Articles 8.4 (Market Access), 8.5 (National Treatment), 8.8 (Performance Requirements), 8.10 (Market Access) or 8.11 (National Treatment).

SECTION A

SCHEDULE OF SPECIFIC COMMITMENTS IN SERVICES SECTORS

Explanatory Notes

1. The list of this Schedule is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Viet Nam, and the scope of liberalisation to which the reservations apply;

(b) the second column describes the applicable reservations to Articles 8.4 (Market Access) and 8.10 (Market Access) in the sector or subsector indicated in the first column;

(c) the third column describes the applicable reservations to Articles 8.5 (National Treatment) and 8.11 (National Treatment) in the sector or subsector indicated in the first column; and

(d) the fourth column describes the specific commitments on measures affecting the cross-border supply of services and investments in service sectors not subject to scheduling under Articles 8.4 (Market Access), 8.5 (National Treatment), 8.10 (Market Access) and 8.11 (National Treatment).

2. Measures inconsistent with both Articles 8.4 (Market Access) and 8.5 (National Treatment) or with both Articles 8.10 (Market Access) and 8.11 (National Treatment) shall be inscribed in the column relating to Articles 8.4 (Market Access) and 8.10 (Market Access). In that case, the inscription shall be considered to provide a condition or qualification to Articles 8.5 (National Treatment) and 8.11 (National Treatment) as well.

3. Notwithstanding Article 8.4 (Market Access), non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in this Schedule in order to be maintained or adopted by Viet Nam.

List of Specific Commitments in Services Sectors

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. Horizontal commitments			
ALL SECTORS INCLUDED IN THIS SCHEDULE	(3) None, except: Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business cooperation contract[1], joint venture enterprise, 100 % foreign-invested enterprise. Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities[2].	(3) None, except: Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidisation to promote and facilitate the process of equitisation is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.	

[1] Business cooperation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

[2] Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound. The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licences or other form of approval establishing or authorising the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this Agreement. Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licences and shall be extended whenever the time of operation of those enterprises is extended by competent authorities.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Foreign service suppliers are permitted to make capital contributions in the form of buying shares of Viet Nam's enterprises. In case of capital contributions in the form of buying shares of joint-stock commercial banks and for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30 % of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorised by Viet Nam's competent authority. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in the acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. Sector-specific commitments			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861) excluding: – participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; – legal documentation and certification services of the laws of Viet Nam[1]	(1) None. (2) None. (3) Foreign lawyers organisations[2] are permitted to establish commercial presence in Viet Nam in the following forms: – Branches of foreign lawyers organisations; – Subsidiaries of foreign lawyers organisations;	(1) None. (2) None. (3) None.	

[1] For greater certainty, qualified Vietnamese lawyers working in foreign lawyer organisations are permitted to draft commercial contracts and business charters related to Vietnamese law.

[2] A "foreign lawyers organisation" is an organisation of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	– Foreign law firms[1]; – Partnerships between foreign lawyers organisations and Viet Nam's law partnerships. Commercial presences of foreign lawyers organisations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners.		
(b) Accounting and auditing and bookkeeping services (CPC 862)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(c) Taxation services (CPC 863)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	

[1] A "foreign law firm" is an organisation established in Viet Nam by one or more foreign lawyers organisations for the purpose of practicing law in Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Architectural services (CPC 8671)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorisation of the Government of Viet Nam[1].	

[1] 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.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Urban planning and urban landscape architectural services (CPC 8674)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None, except the responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognised 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[1].	

[1] 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.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Veterinary services (CPC 932)[1]	(1) None. (2) None. (3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorisation by the veterinary authorities.	(1) None. (2) None. (3) None.	
(j) Nursing services, physiotherapists and para-medical personnel (CPC 93191)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
B. Computer and Related Services (CPC 84)			
	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	

[1] Excluding keeping micro-organism strain for veterinary.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Research and Development Services			
(a) R&D services on natural sciences (CPC 851)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(c) Interdisciplinary R&D services (CPC 853)	(1) None. (2) None. (3) Joint ventures with foreign capital contribution not exceeding 70 % can be established.	(1) None. (2) None. (3) None, except as indicated in the market access column.	
E. Rental/Leasing Services without Operators			
(a) Relating to ships (CPC 83103)	(1) None. (2) None. (3) None, except that joint ventures with foreign capital contribution not exceeding 70 % can be established.	(1) None. (2) None. (3) None, except as indicated in the market access column.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Relating to aircraft (CPC 83104)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(d) Relating to other machinery and equipment (CPC 83109)[1]	(1) None. (2) None. (3) Foreign service suppliers may only provide services through joint venture with Vietnamese partners, with foreign equity not exceeding 51 %.	(1) None. (2) None. (3) None, except as indicated in the market access column.	The equipment to be brought into Viet Nam must comply with relevant regulations of Viet Nam on management of import and export, standards, technical requirement, national security, national telecommunications infrastructure and comply with the provisions of relevant laws on telecommunications licensing as well as licences on use of frequencies and radio equipment.

[1] Excluding mining and oil field equipment; commercial radio, television and communication equipment.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Other Business Services			
(a) Advertising services (CPC 871, excluding advertising for cigarettes)	(1) None. (2) None. (3) None, except: Foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorised to do advertising services.	(1) None. (2) None. (3) None.	The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.
(b) Market research services (CPC 864, excluding 86402)	(1) None. (2) None. (3) None, except: Joint ventures shall be allowed with foreign capital contribution not exceeding 51 % of the legal capital of the joint venture. 100 % foreign-invested enterprises shall be permitted.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Management consultant services (CPC 865)	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None.	
(d) Services related to management consulting - CPC 866, except CPC 86602 - Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	(1) None, except for mining, oil, and gas related field. (2) None. (3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership three years after such access to private sector competition is allowed. Five years after those private sector services suppliers have been granted such access: none. Access to certain geographic areas may be restricted for national security reasons.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Services incidental to agriculture, hunting and forestry (CPC 881)[1]	(1) None. (2) None. (3) None, except: Only in the form of a joint venture or a business co-operation contract. Foreign capital contribution may not exceed 51 % of the legal capital of the joint venture.	(1) None. (2) None. (3) None, except: Access to certain geographical areas may be restricted.[2]	
(h) Services incidental to mining (CPC 883) 1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services. 2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.			

[1] Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

[2] 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.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(1) None, except: 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. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51 % shall be permitted. 100 % foreign-invested enterprises shall be permitted.	(1) None, except as indicated in market access column. (2) None. (3) None, except as indicated in the market access column.	
(i) Services incidental to manufacturing (CPC 884 and 885)	(1) None (2) None. (3) None, except: Only joint ventures with foreign capital contribution not exceeding 50 % or 100 % foreign-invested enterprises shall be permitted.	(1) None. (2) None. (3) Unbound.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(m) Related scientific and technical consulting services[1] (CPC 86751, 86752 and 86753 only)	(1) None, except: 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. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51 % shall be permitted. 100 % foreign-invested enterprises shall be permitted.	(1) None, except as indicated in the market access column. (2) None. (3) None, except as indicated in the market access column.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(1) None. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51 % shall be permitted. 100 % foreign-invested enterprises shall be permitted.	(1) None. (2) None. (3) None, except as indicated in the market access column.	

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

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(o) Building-cleaning services (CPC 874) – Disinfecting and exterminating services (CPC 87401) – Window cleaning services (CPC 87402) only in industrial zones and export processing zones	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(p) Special photography services except aerial photography (CPC 87504)	1) None. (2) None. (3) Foreign service suppliers may only provide services through BCC or joint venture with Vietnamese service suppliers.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(q) Packaging services (CPC 876)	(1) None. (2) None. (3) Joint ventures with total foreign capital contribution not exceeding 70 % shall be permitted.	(1) None. (2) None. (3) None, except as indicated in the market access column.	
(r) Trade fairs and exhibitions services (CPC 87909**)	(1) Unbound. (2) None. (3) Joint venture with the foreign capital contribution not exceeding 49 % shall be permitted. Five years after the date of entry into force of this Agreement, the capital limitation shall be 51 %. Three years thereon, this capital limitation shall be abolished.	(1) Unbound. (2) None. (3) None.	The organising trade fairs and exhibitions shall be subject to authorisation in line with Viet Nam's relevant laws and regulations.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
B. Postal Services[1] (CPC 7511**, CPC 7512**)	(1) None.[2] (2) None. (3) None.	(1) None. (2) None. (3) None.	Services and services suppliers of any other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.
c. Telecommunication Services Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities-based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity, including submarine cable capacity, including on a long-term basis, from a facilities-based service supplier. A non-facilities-based service supplier is not otherwise excluded from owning telecommunications equipment within its premises and permitted public service provision points (POP).			

[1] Exclude public services and reserved services.

[2] The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Basic telecommunication 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**)	(1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None. (2) None. (3) None.	For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Private leased circuit services (CPC 7522** + 7523**) (o*) Other services - Videoconference services (CPC 75292) - Video transmission services, excluding broadcasting[1] - Radio based services includes: + Mobile telephone (terrestrial and satellite)	- Offshore/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 who are licensed to use satellite-earth stations; - Multinational companies[2], which are licensed to use satellite-earth stations.		

[1] Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

[2] 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; d) is publicly listed on the stock exchange of a Party; and e) is licensed to use satellite services in at least one Party.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
+ Mobile data (terrestrial and satellite) + Paging + PCS + Trunking - Internet exchange service (IXP)[1]	(2) None. (3) None, except: Non facilities-based services: Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 75 %.		

[1] Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Facilities-based services: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49 % of legal capital of the joint ventures. 51 % gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Basic telecommunication services: (o*) Other services – Virtual private network (VPN)[1]	(1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None. (2) None. (3) None.	For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.

[1] 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 dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	– Offshore/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 who are licensed to use satellite-earth stations; – Multinational companies, which are licensed to use satellite-earth stations. (2) None		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None, except: Non facilities-based services: Joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 75 %. Facilities-based services: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49 % of legal capital of the joint ventures.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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 forward, store and retrieve (CPC 7523**)	(1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None. (2) None (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(m) Code and protocol conversion (n) On-line information and data processing (incl. transaction processing) (CPC 843**)	– Offshore/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 who are licensed to use satellite-earth stations; – Multinational companies, which are licensed to use satellite-earth stations. (2) None.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None, except: Non facilities-based services: Business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 65 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 100 %. Facilities-based services: Business cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 65 %. 51 % gives management control of the joint venture.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.		
Value added services (o) Other - Internet access services IAS[1]	(1) Wire-based and mobile terrestrial services: None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None. (2) None. (3) None.	

[1] Services providing internet access to the end users.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	– Offshore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organisations representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; – Multinational companies, which are licensed to use satellite-earth stations. (2) None.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) Non facilities-based services: Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 100 %. Facilities-based services: Joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 65 %.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for building (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514, 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511, 515, 518)	(1) Unbound.* (2) None. (3) None, except: Foreign enterprises have to be juridical persons of another Party. Branching is allowed.	(1) Unbound.* (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	

* Due to lack of technical feasibility.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
Measures applicable to all sub-sectors in Distribution Services: Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs[1], explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.			
A. Commission agents' services (CPC 621, 61111, 6113, 6121) B. Wholesale trade services (CPC 622, 61111, 6113, 6121) C. Retailing services (CPC 631 + 632, 61112, 6113, 6121)[2]	(1) Unbound, except none for: – Distribution of products for personal use; – Distribution of legitimate computer software for personal and commercial use.	(1) Unbound, except as indicated in Mode 1, market access column. (2) None. (3) None.	

[1] For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

[2] For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(2) None. (3) None, except: Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products. The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT)[1]. In case of establishing an outlet less than 500m² within the area planned for trading activities and already completed construction of infrastructure, ENT is not required.		

[1] 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.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Five years from the date of entry into force of this Agreement, the requirement of the ENT will be abolished. For greater certainty, Viet Nam retains the right to apply non-discriminatory zoning or planning measures.		
D. Franchising services (CPC 8929)	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	
5 EDUCATIONAL SERVICES Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields. With regard to points (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Secondary education services (CPC 922)	(1) Unbound. (2) None. (3) Unbound.	(1) Unbound. (2) None. (3) Unbound.	
C. Higher education services (CPC 923) D. Adult education (CPC 924) E. Other education services (CPC 929 including foreign language training)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) Foreign teachers who wish to work in foreign-invested schools shall have at least five years of teaching experience, and their qualifications shall be recognised by the competent authority.	
6. ENVIRONMENTAL SERVICES Access to certain geographic areas may be restricted for national security reasons[1].			

[1] For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV*bis* of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Sewage services (CPC 9401)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators.	(1) None. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).
B. Refuse disposal services (CPC 9402) [1]	(1) Unbound, except related consulting services. (2) None.	(1) None. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

[1] Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by law.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators. For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.		
C. Sanitation and similar services (CPC 9403)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other services – Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators.	(1) Unbound, except related consulting services. (2) None. (3) None.	
– Nature and landscape protection services (CPC 9406)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
– Environmental impact assessment services (CPC 94090*)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES 1. Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam provided that they do not circumvent Viet Nam's obligation taken herewith. 2. As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements. 3. With regard to new financial services, Viet Nam may impose a pilot testing program for a new financial services, and in doing so may impose either a cap on the number of financial service suppliers that may participate in pilot testing or restrictions on scope of pilot testing program. These measures shall not be more burdensome than necessary to achieve their aim.			
A. Insurance and Insurance-Related Services a. Direct insurance (a) Life insurance (b) Non-life insurance services b. Reinsurance and retrocession	(1) None for: – Insurance services, excluding health insurance services[1], provided to enterprises with foreign-invested capital, foreigners working in Viet Nam; – Reinsurance and retrocession services;	(1) None. (2) None. (3) None.	

[1] For the purposes of this Appendix, the health insurance is classified as a part of life insurance.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Insurance intermediation (such as brokerage and agency) d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)	– Insurance services in international transportation, including insurance of risks relating to: + international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there-from; and + goods in international transit; – Insurance broking and reinsurance broking services; Consultancy, actuarial, risk assessment and claim settlement services. (2) None.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None, except as indicated in the horizontal section. Non-life branches of foreign insurance enterprises shall be permitted. Branches of foreign reinsurance enterprises shall be permitted after three years from the date of entry into force of this Agreement. For greater certainty, this shall be subject to prudential regulations.		
B. Banking and Other Financial Services			
(a) Acceptance of deposits and other repayable funds from the public (b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (c) Financial leasing	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms:	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam:	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts (e) Guarantees and commitments (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: – Money market instrument (including cheques, bills, certificates of deposits); – Foreign exchange; – Exchange rate and interest rate instrument including products such as swaps, forward rate agreements; – Bullion. (h) Money broking	(i) With respect to foreign commercial banks: representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital contribution not exceeding 50 % of chartered capital, joint venture financial leasing company, 100 % foreign-invested financial leasing company, join venture finance company and 100 % foreign-invested finance company and 100 % foreign-owned banks. (ii) With respect to foreign finance companies: representative office, joint venture finance company, 100 % foreign-invested finance company, joint venture financial leasing company and 100 % foreign-invested financial leasing company.	– The parent bank has total assets of more than US$20 billion at the end of the year prior to application. (b) The conditions for the establishment of a joint venture bank or a 100 % foreign-owned bank: – The parent bank has total assets of more than US$10 billion at the end of the year prior to application. (c) The conditions for the establishment of a 100 % foreign-invested finance company or a joint venture finance company, a 100 % foreign-invested financial leasing company or a joint-venture financial leasing company:	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services (j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100 % foreign-invested financial leasing company. (b) Equity participation: (i) Viet Nam may limit equity participation by foreign credit institutions in equitised Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks.	The foreign credit institution has total assets of more than USD10 billion at the end of the year prior to application.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	(ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30 % of the bank's chartered capital. (c) A branch[1] of foreign commercial bank is not allowed to open other transaction points outside its branch office, excluding ATMs. (d) Foreign credit institutions are allowed to issue credit cards on a national treatment basis.		

[1] In Viet Nam, foreign bank branches controlled by one financial institution of the Union are allowed to submit combined financial reports (including balance sheet, income statement, and cash flow statement). For greater certainty, no individual report of such foreign bank branches is required. Nothing in this paragraph shall be construed to prevent Viet Nam's authority to occasionally request such foreign bank branches to submit reports for supervisory purposes and secure compliance with the prudential ratios as stipulated in Viet Nam's laws and regulations.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Securities (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: – Derivative products incl. futures and options; – Transferable securities; – Other negotiable instruments and financial assets, excluding bullion. (g) Participation in issues of all kinds of securities incl. under-writing and placement as an agent (publicly or privately), provision of services related to such issues	(1) Unbound, except services C(k) and C(l). C(l) does not cover intermediation services related to C(f). Furthermore, advisory and other auxiliary services related to C(f) are permitted to the extent that such services are permitted by Viet Nam to its own financial service suppliers. (2) None. (3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49 %. Securities service suppliers with 100 % foreign-invested capital shall be permitted.	(1) Unbound, except services C(k) and C(l). C(l) does not cover intermediation services related to C(f). (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services (j) Settlement and clearing services for securities, derivative products, and other securities-related instruments (k) Provision and transfer of financial information, and financial data processing[1] and related software by suppliers of securities services	For services from C(i) to C(l), branches of foreign securities services suppliers shall be permitted.		

[1] For greater certainty, Viet Nam reserves the right to apply authorisation for the provision and transfer of financial data processing in accordance with Articles 8.19(Conditions for Licensing and Qualification) and 8.20 (Licensing and Qualification Procedures).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Advisory, intermediation and other auxiliary securities-related on all activities listed in subparagraphs (f) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy			
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311) B. Medical and dental services (CPC 9312)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
C. Health related and social services Social services (CPC 933): – Social services with accommodation (CPC 9331) – Social services without accommodation (CPC 9332)	(1) None. (2) None. (3) Joint ventures with foreign capital contribution not exceeding 70 % can be established.	(1) None. (2) None. (3) None, except as indicated in the market access column.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including – Lodging services (CPC 64110) – Catering food (CPC 642) and drink services (CPC 643)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
B. Travel agencies and tour operator services (CPC 7471)	(1) None. (2) None. (3) None, except that foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution.	(1) None. (2) None. (3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound services.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)	(1) Unbound. (2) None. (3) Unbound except joint ventures with foreign capital contribution not exceeding 49 % are permitted.	(1) Unbound. (2) None. (3) None.	
D. Other – Electronic games business (CPC 964**)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorised to provide these services. Foreign capital contribution shall not exceed 49 % of the legal capital of the joint ventures.	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services (a) Passenger transportation less cabotage (CPC 7211) (b) Freight transportation less cabotage (CPC 7212)	(1) None. (2) None. (3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 70 % of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be a Vietnamese citizen.	(1) None. (2) None. (3) None.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies;

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(b) Other forms of commercial presence for the supply of international maritime transport services[1]: Foreign shipping companies can establish 100 % foreign-invested enterprises. 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;		8. Emergency repair facilities; 9. Anchorage, berth and berthing services; 10. Access to maritime agency services.[2]

[1] "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial elements and is supplied by the concerned foreign shipping company.

[2] With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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; and 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, organising the call of the ship or taking over cargoes when required;		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company.		
(d) Maintenance and repair of vessels (CPC 8868*)	(1) None. (2) None. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 70 %.	(1) None. (2) None. (3) None.	
Maritime Auxiliary Services – Container handling services (CPC 7411)[1]	(1) Unbound. (2) None. (3) None, except that joint ventures with foreign capital contribution not exceeding 50 % can be established.	(1) Unbound. (2) None. (3) None.	

[1] Public utility concession or licensing procedures may apply in case of occupation of the public domain.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
– Customs clearance services[1]	(1) Unbound.* (2) None. (3) None, except that joint ventures can be established with no foreign ownership limitation.	(1) Unbound.* (2) None. (3) None.	
– Maritime agency services[2] (CPC 748*)	(1) None. (2) None. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 49 %.	(1) None. (2) None. (3) Unbound.	

[1] "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.

* A commitment on this mode of delivery is not feasible.

[2] Maritime agency services or ship agency is a service which the ship agent is authorised to undertake, in the name of the shipowner or the ship operator, to perform services connected with the ship's operations at the port including arrangement of the ship' entry and departure; concluding contracts of carriage, marine insurance contracts, contracts for cargo handling, charter parties, and recruitment agreements; issuing and signing bills of lading or similar documents; supplying stores, bunkers and provisions to the ship; submitting ship's sea protests; communicating with the ship owner or the ship operator; arranging relevant services for ship crew; receiving and paying all amounts incident to the ship's operation; handling claims arising from contracts of carriage and or marine accidents, and supplying other services in connection with the ship as required.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
– Container station and depot services[1]	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
– Maintenance and repair of vessels (CPC 8868*)	(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 51 %.	(1) None. (2) None. (3) None.	

[1] "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air Transport Services			
(a) Sales and marketing air products services	(1) None. (2) None. (3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam.	(1) None. (2) None. (3) None.	
(b) Computer reservation services	(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1.	(1) None. (2) None. (3) None	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Maintenance and repair of aircraft (CPC 8868**)	(1) None. (2) None. (3) Foreign service suppliers may provide services through joint ventures with Vietnamese partners or 100 % foreign-invested enterprises.	(1) None. (2) None. (3) None.	
(d) Ground-handling services, excluding aircraft servicing and cleaning, surface transport, airport management and air service navigation	(1) None. (2) None. (3) Unbound. Five years after Viet Nam allows private suppliers access to an airport or terminal, foreign service suppliers are permitted to provide services to such airport or terminal only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 49 %. Three years thereon, this capital limitation shall be 51 %.	(1) None. (2) None. (3) None, except: Any transfer of foreign capital in the joint ventures shall be subject to prior approval of Viet Nam's relevant authorities. The relevant Vietnamese partner(s) in joint ventures shall have first refusal right in such transfers.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints. For greater certainty, Viet Nam reserves the rights to consider the authorisation and/or licensing of the above-mentioned joint-venture(s) based on the following considerations, among others: (i) the net socio-economic benefits that the Union investor(s) can generate, including but not limited to their long-term commitments, capacity building and technology transfer for Viet Nam, their prior contribution to Viet Nam's economy; (ii) their financial capability and relevant experience; and (iii) possible impact of Viet Nam national security and defence.	For greater certainty, the commitments in this sector do not preclude Viet Nam, with respect to significant socio-economic projects (e.g. infrastructure) that require a licence by or concession agreement with Viet Nam, from taking action, on terms not inconsistent with this Agreement, to: (i) require prior consent to the transfer of a licence or concession; (ii) prohibit the transfer of a licence or concession to a national or enterprise of a country that is not an Union Member State on the date hereof; or (iii) require its prior consent to the transfer of control of a licensee or concessionaire.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	The private access to the sector mentioned above means the authorisation for the participation of at least one Vietnamese 100 % privately owned company or one joint-venture in which Viet Nam's private capital contribution accounts for at least 51 %.		
(e) In-flight meal serving services	(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 49 %.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rail Transport Services (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	(1) Unbound. (2) None. (3) Unbound except: Foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49 % of the total legal capital.	(1) Unbound. (2) None. (3) Unbound.	
F. Road Transport Services (a) Passenger transportation (CPC 7121+7122) (b) Freight transportation (CPC 7123)	(1) Unbound. (2) None. (3) None, except: Foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49 %.	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Subject to the needs of the market[1], joint-ventures with foreign capital contribution not exceeding 51 % may be established to provide freight transport services. 100 % of a joint-venture's drivers shall be Vietnamese citizens.		
H. Services Auxiliary to all Modes of Transport			
(a) Maritime cargo handling services (CPC 741)	(1) None. (2) None. (3) Foreign service suppliers may provide maritime cargo handling services only through a joint venture, with foreign equity not exceeding 49 %.	(1) None. (2) None. (3) Unbound.	

[1] 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.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(a) Container handling services, except services provided at airports (part of CPC 7411)	(1) None. (2) None. (3) Foreign service suppliers 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 %.	(1) None. (2) None. (3) None.	
(b) Storage and warehouse services (CPC 742)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(c) Freight transport agency services (CPC 748)[1]	(1) Unbound*. (2) None. (3) None.	(1) Unbound*. (2) None. (3) None.	

[1] Including freight forwarding services. These services mean the activities consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

* A commitment on this mode of delivery is not feasible.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Other (part of CPC 749)[1]	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
Dredging services	(1) Unbound. (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 49 %. Five years from the date of entry into force of this Agreement, this capital limitation shall be 51 %.	(1) Unbound. (2) None. (3) None.	

[1] 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.

SECTION B

SCHEDULE OF SPECIFIC COMMITMENTS IN LIBERALISATION OF INVESTMENT IN NON-SERVICES SECTORS

Explanatory Notes

The list of this Schedule is composed of the following elements:

(a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Viet Nam, and the scope of liberalisation to which the reservations apply; and

(b) the second column describes the applicable reservations.

List of Specific Commitments in Liberalisation of Investment in Non-Services Sectors

Sector or sub-sector	Description of reservations
1. AGRICULTURE	Unbound for 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)[1]. No investment licence shall be issued to foreign investors in these sectors and sub-sectors.[2]
2. FORESTRY	Unbound.
3. FISHING AND AQUACULTURE	Unbound.
4. MINING AND QUARRYING[3]	
A. Extraction of crude petroleum and natural gas[4] (ISIC rev3.1:111, 112)	Unbound.
B. Mining of metal ores (ISIC rev3.1:1310, 1320)	Unbound.
C. Other mining and quarrying (ISIC rev 3.1:1410)	Unbound.

[1] List of rare or precious plants and animals can be found in website: www.kiemlam.org.vn.

[2] For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

[3] The horizontal limitation on public utilities applies.

[4] Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields.

Sector or sub-sector	Description of reservations
5. MANUFACTURING[1]	
A. Manufacture of food products and beverages (ISIC rev3.1:15)	None, except: Production of alcoholic beverages and soft drink (ISIC 1551): Unbound.
B. Manufacture of tobacco products (ISIC rev3.1:16)	Unbound.
C. Manufacture of textiles (ISIC rev3.1:17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev3.1:18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev3.1:19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev3.1:20)	None, except measures to protect natural forest.

[1] This sector does not include advisory services incidental to manufacturing. This sector does not include remanufacturing.

Sector or sub-sector	Description of reservations
G. Manufacture of paper and paper products (ISIC rev3.1:21)	None.
H. Publishing, printing and reproduction of recorded media[1] (ISIC rev 3.1: 22)	Unbound.
I. Manufacture of coke oven products (ISIC rev3.1:231)	None.
J. Manufacture of refined petroleum products[2] (ISIC rev3.1:2320)	Unbound.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev3.1:24)	None except: Production of industrial explosive devices (ISIC 2429). No investment licence shall be issued to foreign investors[3] in these sectors and sub-sectors.[4]

1 The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

2 The horizontal limitation on public utilities applies.

3 For the purpose of this reservation, the term "Foreign investor" can be found in the Law on Investment, 2014

4 For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

Sector or sub-sector	Description of reservations
L. Manufacture of rubber and plastics products (ISIC rev3.1:25)	None.
M. Manufacture of other non- metallic mineral products (ISIC rev3.1:26)	None except: Production of construction glasses (ISIC 2610): Investment in these sub-sectors shall be subject to planning of the Government. Production of clay bricks (ISIC 2693): Investment in these sub-sectors shall be subject to planning of the Government. Production of vertical shaft cement production equipment and baked earth bricks and tiles (ISIC 2694): Investment in these sub-sectors shall be subject to planning of the Government. Production of ready mixed concrete, stone crushing (ISIC 2695): Investment in these sub-sectors shall be subject to planning of the Government.
N. Manufacture of basic metals (ISIC rev3.1:27)	None except: Production of D6-D32 mm construction steel rods and D15-D114mm seam steel pipe; zinc galvanized and color sheets (ISIC 2710): Unbound for foreign investment in these sectors and sub-sectors.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev3.1:28)	None.

Sector or sub-sector	Description of reservations
P. Manufacture of machinery	
(a) Manufacture of general purpose machinery (ISIC rev 3.1:291)	None.
(b) Manufacture of special machinery other than weapons and munitions (ISIC rev3.1:292)	None, except: Production of firecrackers, including fireworks (ISIC 2927): No investment licence shall be issued to foreign investors[1] in these sectors and sub-sectors.[2]
(c) Manufacture of domestic appliances n.e.c (ISIC rev3.1:2930)	None.
(d) Manufacture of office, accounting and computing machinery (ISIC rev3.1:30)	None.
(e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev3.1:31)	None, except: Production of sky-lanterns (ISIC 3150): No investment licence shall be issued to foreign investors[3] in these sectors and sub-sectors.[4]

[1] For the purpose of this reservation, the term "Foreign investor" can be found in the Law on Investment, 2014

[2] For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

[3] For the purpose of this reservation, the term "Foreign investor" can be found in the Law on Investment, 2014.

[4] For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

Sector or sub-sector	Description of reservations
(f) Manufacture of radio, television and communication equipment and apparatus[1] (ISIC rev3.1:32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev3.1:33)	None.
R. Manufacture of motor vehicles, trailers and semi- trailers (ISIC rev3.1:34)	None, except investment in automobile assembly and manufacture (ISIC 3410) shall be subject to planning of the Government which may give preferences to local investors[2]
S. Manufacture of other (non- military) transport equipment	
(a) Building and repairing of ships (ISIC 3511)	None, except: - Unbound for foreign investment in production of under 10 000 DWT cargo ships; under 800 TEU container ships; lighters and under 500 seats passenger ships (ISIC 3511). - Joint venture requirement and the foreign equity participation shall not exceed 50 %.

[1] This sector does not include equipment and apparatus which include pre-installed contents.

[2] For illustrative purpose, local manufacturer of motorcycles may be given privileges in terms of production quantity to meet the demand of domestic market and location preferences.

Sector or sub-sector	Description of reservations
(b) Manufacture of railway and tramway locomotives and rolling stock (part of ISIC rev 3.1: 3520)	None, except only joint venture form is permitted and foreign equity participation shall not exceed 49 %.
(c) Manufacture of aircraft and spacecraft (part of ISIC rev 3.1: 3530)	None, except joint venture requirement and the foreign equity participation shall not exceed 49 %.
(d) Manufacture of motorcycles (part of ISIC rev 3.1: 3591)	None, except investment in motorcycle assembly and manufacture (ISIC 3591) shall be subject to planning of the Government which may give preferences to local investors.
(e) Manufacture of bicycles and invalid carriages (part of ISIC rev 3.1: 3592)	None.
T. Manufacture of furniture; manufacturing n.e.c. (part of ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1:37)	None, except: 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.

Sector or sub-sector	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER[1] (excluding Nuclear Based Electricity Generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)[2]	Unbound.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020)[3]	Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030)[4]	Unbound.

[1] The horizontal limitation on public utilities applies.

[2] Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are energy services.

[3] Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis, and sales of natural gas and gaseous fuels, which are energy services.

[4] Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are energy services.

Appendix 8-B-2

SPECIFIC COMMITMENTS IN CONFORMITY WITH SECTION D
(TEMPORARY PRESENCE OF NATURAL PERSONS FOR BUSINESS PURPOSES)
OF CHAPTER 8 (LIBERALISATION OF INVESTMENTS,
TRADE IN SERVICES AND ELECTRONIC COMMERCE)

1. The list of commitments specified in this Appendix indicates the sectors liberalised pursuant to Articles 8.7 (Schedule of Specific Commitments) and 8.12 (Schedule of Specific Commitments) for which limitations apply on business visitors, intra-corporate transferees, business sellers and contractual service suppliers in accordance with Articles 8.14 (Business Visitors and Intra-Corporate Transferees), 8.15 (Business Sellers) and 8.16 (Contractual Service Suppliers). This list of commitments is composed of the following elements:

   (a) the first column indicates the sector or sub-sector in which limitations apply; and

   (b) the second column describes the applicable limitations.

2. Viet Nam does not undertake any commitment for business visitors or intra-corporate transferees in sectors which are not liberalised (remain unbound) pursuant to Articles 8.4 (Market Access) and 8.10 (Market Access).

3. Viet Nam does not undertake any commitment for business sellers in sectors which are not liberalised (remain unbound) pursuant to Articles 8.4 (Market Access) and 8.10 (Market Access).

4. Viet Nam does not undertake any commitment for contractual service suppliers in sectors which are not listed in Article 8.16 (Contractual Service Suppliers).

5. Commitments on business visitors, intra-corporate transferees, business sellers and contractual service suppliers do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

6. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investments, Trade in Services and Electronic Commerce). Those measures, such as the need to obtain a licence, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the need to have a legal domicile in the territory where the economic activity is performed, even if not listed in this Appendix, apply in any case to business visitors, intra-corporate transferees, business sellers and contractual service suppliers of the Union.

7. All requirements pursuant to the laws and regulations of Viet Nam regarding entry, stay, work and social security measures continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed in this Appendix.

8. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

9. The list of commitments specified in this Appendix is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on liberalisation of investments set out in Appendix 8-B-1 (Specific Commitments on Cross-Border Supply of Services and Liberalisation of Investments).

10. The rights and obligations arising from this Agreement, including the list of commitments specified in the table in this Appendix, shall have no direct effect and confer no rights directly on natural or juridical persons.

List of Specific Commitments in Conformity with Section D of Chapter 8

Sector or sub-sector	Description of reservations
ALL SECTORS	Intra-corporate transferees At least 20 % of managers, executives and specialists shall be Vietnamese nationals, unless they cannot be substituted by Vietnamese. However, a minimum on 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise.
1. BUSINESS SERVICES	
B. Computer and related services (CPC 84)	The chief of the branch has to be a resident in Viet Nam.
F. Other business services	
(c) Management consultant services (CPC 865)	The chief of the branch has to be a resident in Viet Nam.
(d) Services related to management consulting – CPC 866, except CPC 86602) Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	The chief of the branch has to be a resident in Viet Nam.

Sector or sub-sector	Description of reservations
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
A. General construction work for building (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514, 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511, 515, 518)	The chief of the branch has to be a resident in Viet Nam.
4. DISTRIBUTION SERVICES	
D. Franchising services (CPC 8929)	The chief of the branch has to be a resident in Viet Nam.
5. EDUCATIONAL SERVICES Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields. With regard to points (C), (D), and (E) below, the education content must be approved by Viet Nam's Ministry of Education and Training.	

Sector or sub-sector	Description of reservations
C. Higher education services (CPC 923) D. Adult education (CPC 924) E. Other education services (CPC 929 including foreign language training)	Foreign teachers who wish to work in Viet Nam shall have at least 5 years of teaching experience, and their qualifications shall be recognised by the competent authority.
9. TOURISM AND TRAVEL RELATED SERVICES	
B. Travel agencies and tour operator services (CPC 7471)	Tourist guides in foreign-invested enterprises shall be Vietnamese citizens.
11. TRANSPORT SERVICES	
A. Maritime transport	
(a) Passenger transportation less cabotage (CPC 7211) (b) Freight transportation less cabotage (CPC 7212)	Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint - ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be a Vietnamese citizen.

Sector or sub-sector	Description of reservations
(c) Maritime agency services[1] (CPC 748*)	Union managers are allowed to work in ship agencies.
D. Road transport	
(a) Passenger transportation (CPC 7121+7122) (b) Freight transportation (CPC 7123))	100 % of a joint-venture's drivers shall be Vietnamese citizens.

[1] Maritime agency services or ship agency services are services which the ship agent is authorised to undertake, in the name of the ship owner or the ship operator, to perform services connected with the ship's operations at the port including arrangement of the ship' entry and departure; concluding contracts of carriage, marine insurance contracts, contracts for cargo handling, charter parties, and recruitment agreements; issuing and signing bills of lading or similar documents; supplying stores, bunkers and provisions to the ship; submitting ship's sea protests; communicating with the ship owner or the ship operator; arranging relevant services for ship crew; receiving and paying all amounts incident to the ship's operation; handling claims arising from contracts of carriage and or marine accidents, and supplying other services in connection with the ship as required.

ANNEX 8-C

EXEMPTION FOR VIET NAM ON NATIONAL TREATMENT

1. In the following sectors, subsectors or activities, Viet Nam may adopt or maintain any measure with respect to the operation of an enterprise as defined in subparagraphs 1(e) and 1(m) of Article 8.2 (Definitions) that is not in conformity with paragraph 2 of Article 8.5 (National Treatment), provided that such measure is not inconsistent with the commitments set out in Annex 8-B (Viet Nam's Schedule of Specific Commitments):

   (a) newspapers and news-gathering agencies, printing, publishing, radio and television broadcasting, in any form;

   (b) production and distribution of cultural products, including video records;

   (c) production, distribution, and projection of television programmes and cinematographic works;

(d) investigation and security;

(e) geodesy and cartography;

(f) secondary and primary education services;

(g) oil and gas, mineral and natural resources exploration, prospecting and exploitation;

(h) hydroelectricity and nuclear power; power transmission or distribution;

(i) cabotage transport services;

(j) fishery and aquaculture;

(k) forestry and hunting;

(l) lottery, betting and gambling;

(m) judicial administration services, including but not limited to services relating to nationality;

(n) civil enforcement;

(o) production of military materials or equipment;

(p) operation and management of river ports, sea ports and airports; and

(q) subsidies.

2. If Viet Nam adopts or maintains such a measure after the date of entry into force of this Agreement, it shall not require an investor of the Union, by reason of its nationality, to sell or otherwise dispose of an enterprise existing when such a measure enters into effect.