SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Commercial presences of foreign lawyers organizations 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. Commercial presences of foreign lawyers organizations are allowed to employ Vietnamese lawyers who meet practicing requirements in accordance with provisions of Vietnamese laws. Foreign lawyers who have lawyer practicing licence in Viet Nam, issued by Vietnamese competent authority, are allowed to practice in Vietnamese law firms to make consultations on foreign law and international law. 4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	

SCHEDULE OF THE SOCIALIST REPUBLIC OF VIET NAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	indicated in the horizontal section	indicated in the horizontal section	
b) Accounting and auditing and bookkeeping services (CPC 862)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
d) Architectural services (CPC 8671)	1) None 2) None 3) None, except: Foreign enterprises have to be juridical persons of another Party.	1) None 2) None 3) None	