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
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, Japan's enterprises are allowed to establish commercial presence in Viet Nam in the form of business cooperation contract[1], joint venture enterprise, or 100% foreign-invested enterprise. Representative offices of Japan's 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 Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitization 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.

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
	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 licenses or other form of approval establishing or authorizing the operation or supply of services by an existing Japan's service supplier shall not be made more restrictive than they exist as of the date of Viet Nam's accession to the WTO. 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 licenses and shall be		