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**
- 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)	(3) Japan's lawyers organizations[3] are permitted to establish commercial presence in Viet Nam in the following forms: - Branches of Japan's lawyers organizations; - Subsidiaries of Japan's lawyers organizations; - Japan's law firms[4]; - Partnerships between Japan's lawyers organizations and Viet Nam's law partnerships. Commercial presences of Japan's 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.	(3) None.	

[3] The term "Japan's lawyers organization" is an organization of practicing lawyers established in any commercial corporate form in Japan (including firms, companies, corporations, etc.) by one or more Japan's lawyers or law firms.

[4] The term "Japan's law firm" is an organization established in Viet Nam by one or more Japan's lawyers organizations for the purpose of practicing law in 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**
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(b) Accounting , 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: For the period before 11 January 2009, 100% foreign-invested enterprises may only supply services to foreign-invested enterprises in Viet Nam. Japan's enterprises have to be juridical persons of Japan. (4) Unbound, except as indicated in the	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the	