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) Veterinary services (CPC 932)[7]	(1) None. (2) None. (3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services (CPC 841-845, CPC 849)	(1) None. (2) None. (3) None, except: For the period before 11 January 2009, 100% foreign-invested enterprises may only provide services to foreign-invested enterprises in Viet Nam. As of 11 January 2010, branching will be allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
C. Research and Development Services			
(a) R&D services on natural sciences (CPC 851)	(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.	

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

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**
E. Rental/Leasing Services without Operators			
(b) Relating to aircraft (CPC 83104)	(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) Relating to other machinery and equipment (CPC 83109)	(1) Unbound, except for industrial machinery and equipment[8]: None. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for industrial machinery and equipment: None. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
F. Other Business Services			
(a) Advertising services (CPC 871, excluding advertising for cigarettes)	(1) None. (2) None. (3) None, except: Japan's service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorized to supply 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.

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