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
	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)[23]. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Franchising Services (CPC 8929)	(1) None. (2) None (3) None, except a joint venture with (a) Vietnamese partner(s) is required. As of 1 January 2009: None. 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.	
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.			
B. Secondary Education Services	(1) Unbound. (2) None.	(1) Unbound. (2) None.	

[23] 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.

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
(CPC 922)	(3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
C. Higher Education Services (CPC 923) D. Adult Education (CPC 924) E. Other Education Services (CPC 929 including foreign language training)	(1) Unbound. (2) None. (3) None, except: Only in the form of joint-ventures. Majority foreign ownership of such joint ventures is allowed. As of 1 January 2009, 100% foreign-invested education entities will be permitted. As of 11 January 2010: None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Japan's teachers who wish to work in foreign-invested schools shall have at least five years of teaching experience, and their qualifications shall be recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section.	
6. ENVIRONMENTAL SERVICES Access to certain geographic areas may be restricted for national security reasons[24].			
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	(1) Unbound, except related consulting services. (2) None. (3) None.	Japan's companies are allowed to engage in business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

[24] 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.