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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861, excluding: - 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)	(1) None (2) None (3) Foreign lawyers organisations[3] are permitted to establish commercial presence in Viet Nam in the following forms: • branches of foreign lawyers organisations; • subsidiaries of foreign lawyers organisations; • foreign law firms[4]; • partnerships between foreign lawyers organisations and Viet Nam's law partnerships. Commercial presences of foreign lawyers organisations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to	(1) None (2) None (3) None	

[3] A "foreign lawyers organisation" is an organisation of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations) by one or more foreign lawyers or law firms.

[4] "Foreign law firm" is an organisation established in Viet Nam by one or more foreign lawyers organisations 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 Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	like Vietnamese law practitioners. Foreign lawyers organisations must commit and ensure to have at least two foreign lawyers including Chief of branch, Director of foreign law firm, presenting and practicing in Viet Nam for at least 183 days within any 12 consecutive months. (4) Unbound, except as indicated in Viet Nam's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons).	(4) Unbound, except as indicated in Viet Nam's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons).	
(b) Accounting and auditing and bookkeeping services (CPC 862)	(1) None (2) None (3) None (4) Unbound, except as indicated in Viet Nam's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons).	(1) None (2) None (3) None (4) Unbound, except as indicated in Viet Nam's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons).	
(c) Taxation services (CPC 863)	(1) None (2) None (3) None (4) Unbound, except as indicated in Viet Nam's Schedule in Annex IV (Schedules of Specific	(1) None (2) None (3) None (4) Unbound, except as indicated in Viet Nam's Schedule in Annex IV (Schedules of Specific	