Modes of supply: 1) Cro	oss-border supply 2) Consumption abroad	3) Commercial presence 4) Presence of natu	ral persons
Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITM	MENTS		
ALL SECTORS INCLUDED IN THIS SCHEDULE	Unbound for measures concerning foreign equity or interest in companies established or wishing to establish a commercial presence	 3) Unbound except with respect to existing commercial presence: half of the board members of a public company and half the directors of a private company must be nationals or residents of Brunei Darussalam. all companies incorporated outside Brunei Darussalam which establish or have established a place of business in Brunei Darussalam must have one or more locally resident agents to accept service of process and any service of process or any notices required to be served on the company. 	

(For the Second Package of Commitments)

2) Consumption abroad

Modes of supply:

1) Cross-border supply

Sector or sub sector Limitations on market access Limitations on national treatment Additional commitments

3) Commercial presence

4) Presence of natural persons

Sector of sub-sector	Elimentons on market access	Emilitations on national treatment	7 Idditional commitments
	4) Unbound except for measures concerning the entry and temporary presence of intracorporate transferees at the level of managers, executives and specialists. Intracorporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provides services within Brunei Darussalam through a branch, subsidiary, or affiliate established in Brunei Darussalam and who have been in the prior employ of their firms outside Brunei Darussalam for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following:	Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	 (a) Managers - persons within an organisation who primarily direct the organisation, or a department or sub-division of the organisation, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or commend hiring, firing or other personnel actions (such as promotion or leave authorisation), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service. (b) Executives - persons within the organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organisation. 		

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	(c) Specialists - persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions). Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not to exceed five years.		

CAMBODIA - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Modes of supply: 1) Cr	oss-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 COMMIT	MENTS	
ALL SECTORS INCLUDED IN THIS SCHEDULE	1), 2) As indicated in each sector	1), 2) As indicated in each sector
	3) Commercial presence of foreign services providers shall be in the following forms:	3. Foreigners are not allowed to purchase or own land in Cambodia. However, they may lease land up to 70 years and own buildings.
	a. Company or enterprise with 100 % foreign equity is allowed	The land leasing is renewable
	 b. Branch or representative office is allowed c. Joint venture enterprises or joint operation with any forms are allowed (except the import-export business, the foreign equity participation should be no more than 49%) d. Business cooperation contract 	 The commercial presence of foreign services provider shall be subject to the licensing by the competent government authority The form and the term of investment and business operation shall be specified in the investment license of each project in accordance to the Cambodia investment
	Foreign workers shall be subject to the Cambodian Laws and regulations	law and commercial law 4) According to the Labour Law and Immigration law

INDONESIA - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

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 1), 2) As specified in each sector 1), 2) As specified in each sector Commercial Presence of the foreign service The Income Tax Law provides that nonprovider(s) may be in the form of joint venture resident taxpayers will be subject to and/or representative office, unless mentioned withholding tax of 20% if they derive the following income from Indonesian source: otherwise. interest a) Joint venture should meet the following rovalties requirements: dividend fee from service performed in Indonesia should be in the form of Limited Liability Enterprise (Perseroan Terbatas/PT), Land Acquisition Undang-Undang Pokok Agraria (Land Law) No. 5 of 1960 stipulates that no foreigners ii) not more than 49% of the capital share of (juridical and natural persons) are allowed to the Limited Liability Enterprise (Perseroan Terbatas/PT), may be owned own land. However, a joint venture enterprise by foreign partner(s). could hold the right for land use (Hak Guna Usaha) and building rights (Hak Guna Bangunan), and they may rent/lease land and property. Any juridical and natural persons should meet professional qualification requirements.

INDONESIA - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

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 Subject to Indonesian Labour and Immigration **Expatriate Charges** 4) Laws and Regulations, only directors, Any foreign natural persons supplying managers and technical experts/advisors, services are subject to charges levied by unless mentioned otherwise, are allowed with a National, Provincial and Municipal maximum stay of two years subject to one year Governments. extension. Manager and technical experts (intra corporate transfer) are allowed based on Labour Laws and Regulations. Any expatriate employed by a joint-venture an economic needs test. enterprise, representatives office, and/or other types of juridical person and/or an individual services provider must hold a valid working permit issued by the Ministry of Manpower. Immigration Laws and Regulations. Any expatriate must meet immigration requirements and procedures to enter the territory of the Republic of Indonesia

INDONESIA - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply:	1) Cros	s-border supply	2) Consumption abroad	3) Commercial presence	4) Presence	ce of natural persons
Sector or sub se	ctor	Limita	ations on market access	Limitations on national trea	tment	Additional commitments
Definitions:						
		•	the shareholders of a services proviously or outside of the court.	ding entity with the final overall contr	ol and direction	n of the enterprise, and legally
the board of directors	of the busin	ess, including direct	ting the service supplier or a depart	ent of the organization, receiving gene ment or sub-division thereof, supervisor recommend such or other personnel	sing or controlli	
				standard of high or common (i) qualif vice, research equipment, techniques		
_			ing between one or several foreign y body according to Indonesian law	and Indonesian enterprises of tempor	ary nature, to ha	andle one or several
"Joint venture Enter		-		r Indonesian law and having its domic	cile in Indonesia	a, in the form of cooperation

LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: 1) Cro	ss-border supply 2) Consumption abroad	3) Commercial presence 4) Presence of natural	al persons
Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMEN	NTS		
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) Commercial presence of foreign service suppliers can be in the following form: - A joint venture with one or more domestic Lao investors, - A wholly foreign-owned enterprise ¹ - A branch or representative office	3) Foreign service suppliers in the Lao PDR may lease land within the Lao PDR and transfer their leasehold interest; and they may own improvements on land and other moveable property and transfer those ownership interest.	
	The commercial presence of foreign service supplier shall be subject to approval of the concerned competent authority and of licensing by the Foreign Investment Management committee of the Lao PDR.	Foreign enterprises subject to the Law on Promotion and Management of Foreign Investment in the Lao PDR shall pay an annual profit tax, calculated in accordance with the provisions of the applicable laws and regulations of the Lao PDR.	
	The joint venture is established and registered under the laws and regulations of the Lao PDR. It is jointly owned and operated by one or more legal foreign investors/service suppliers and by one or more legal domestic Lao investors.		
	The activities and relationship of its parties shall be governed by the contract between its parties and the		

¹ 100% foreign invested Companies

LAO PDR- SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	Joint Venture's Articles of Association, in accordance with the laws and regulations of the Lao PDR.		
	Foreign investors/service suppliers in a joint venture must contribute a minimum portion 30% of the total equity investment in that venture.		
	The wholly foreign-owned enterprise is a foreign investment/service supplier registered under the laws and regulations of the Lao PDR. By one or more legal foreign investors without the participation of legal domestic Lao investors. The enterprise established in the Lao PDR may be either a new company or a branch or representative office of a foreign company. The incorporation and registration of a foreign investment shall be in conformity with the Enterprise/Business Law of the Lao PDR. The terms of operations of an enterprise with foreign owned capital and of a business cooperation contract shall be specified in the investment license of each project in accordance with the laws and regulations of the Lao PDR.		

LAO PDR- SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Modes of supply: 1) Cross-border supply 3) Commercial presence 2) Consumption abroad 4) Presence of natural persons Sector or sub sector Limitations on market access Limitations on national treatment Additional commitments The branch or representative office of a foreign company shall have articles of Association which shall be consistent with the laws and regulations and the Business Law of the Lao PDR and subject to the approval of the Foreign Investment Management Committee of the Lao PDR. 4) Foreigners who work in Lao PDR shall be 4) Foreign service suppliers and their foreign subject to the law on Promotion and personnel working within the Lao PDR Management of Foreign Investment in the Lao shall pay to the Lao Government personal PDR and the regulations on immigration. income tax, calculated in accordance with the provisions of the applicable laws and regulations of the Lao PDR. However, foreign enterprises have the right to employ skilled and expert foreign personnel when necessary and with the approval of the competent authority of the Government of the Lao PDR. Facilitation for the entry into, travel within, stay within, and exit from the Lao territory of foreign investors/service suppliers, their foreign personnel, and the immediate family members of those investors, service suppliers and those personnel will be granted by the Government of the Lao PDR. All such persons are subject to and must obey the above mentioned laws and related regulations while they are on the Lao territory.

LAO PDR- SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	Foreign investors/service supplies have an obligation to upgrade the skills of their Lao employees, through such techniques as training in the Lao PDR or abroad.		

Modes of supply: 1) Cross	ss-border supply 2) Consumption abroad 3)	Commercial presence 4) Presence of natural pe	ersons
Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITME	NTS		
ALL SECTORS INCLUDED IN THIS SCHEDULE UNLESS OTHERWISE INDICATED			
	3) Acquisition, Mergers and Take-overs The acquisition of assets or interests of Malaysian companies and businesses, mergers or take-overs requires approval and apply to the following: a) the acquisition of the voting rights of a Malaysian corporation by any single foreign interest or associated group of 15 per cent or more, or an aggregate foreign interest of 30 per cent or more or exceeding RM5 million in value; b) any proposed acquisition of any assets or interests by any means which will result in ownership or control passing to foreign interest; and	3) Land, Property and Real Estate Approval may be denied if the acquisition, disposal or dealing of land or any interest in land, property and real estate is undertaken for speculative or non-productive purpose or for purposes which may conflict with the interest of the State. Incentives/Preferences Incentives are limited to eligible Malaysian-owned corporations engaged in service sectors promoted by the Government. Any measure and special preference granted to Bumiputera, Bumiputera status companies, trust companies and institutions set up to meet the objectives of the New Economic Policy (NEP) and the National Development Policy (NDP) shall be unbound.	

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	c) control of Malaysian corporations through any form of joint-venture agreement, management agreement, technical assistance agreement or other arrangements. Approval is normally granted. However it may be denied in circumstances where the proposed investment conflicts with the interest of the State. 4) Unbound except for measures affecting the entry and temporary stay of natural persons defined below: 1. Intra-corporate Transferees	Corporations in which the Government has an interest shall, in acquiring services, give first consideration to service suppliers in which the Government has an interest. This requirement does not prevent the acquisition of services from other service suppliers where their services are competitive in terms of price, quality and delivery. 4) Unbound except for the categories of natural persons referred to under market access	
	a) senior managers being persons within an organization having proprietary information of the organization and who exercise wide latitude in decision making relating to the establishment, control and operation of the organization being directly responsible to the CEO and receive only general supervision or direction from the board of directors or partners of the organization; and		

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	b) two specialists or experts per organization		
	being persons within the organization who possess		
	knowledge at an advanced level of continued		
	expertise and who possess proprietary knowledge of		
	the organization's new service products and		
	technology, research equipment and techniques or		
	management. Additional specialists or experts may		
	be allowed subject to market test and the training of		
	Malaysians through an acceptable training		
	programme in the relevant services sector or sub		
	sector:		
	Provided that such persons are employees		
	of the foreign service supplier and have been in the		
	employment of that foreign service supplier for a		
	period of not less than one year immediately		
	preceding the date of their application for a work		
	permit and he is to serve in at least a similar		
	capacity.		
	2. Others		
	a) specialists or experts being persons who		
	possess knowledge at an advanced level of		
	continued expertise and who possess proprietary		
	knowledge of the organizations's products and		
	services subject to market test and the employment		
	of Malaysians as counterparts and/or		

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	training of Malaysians through acceptable		
	training programmes in the relevant services sector		
	or sub sector;		
	b) professionals being persons who possess		
	necessary academic credentials, professional		
	qualifications, experience and/or expertise which		
	have been duly recognized by the professional		
	bodies in Malaysia and registered with those		
	respective professional bodies; and		
	c) business visitors being persons not based		
	within Malaysia, receiving no remuneration from a		
	source located within Malaysia, who have been		
	employed for at least one year by a foreign service		
	supplier, whose entry and temporary stay is for the		
	purposes of negotiating for the sale of services or		
	entering into agreements to sell services for that		
	service supplier and who will not engage in direct		
	sales to the general public.		
	3) Entry and stay of natural persons defined in		
	categories 1 a) and b) and 2 a) and b) shall not		
	exceed a total of five years. For category 2 c), the		
	period of stay shall not exceed a total of 90 days.		

PHILIPPINES - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: 1) Cro	ss-border supply 2) Consumption abroad	3) Commercial presence 4) Presence of natu	ral persons
Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITM	MENTS		
ALL SECTORS INCLUDED IN THIS SCHEDULE			
	3) In Activities Expressly Reserved by Law to Citizens of the Philippines (i.e. foreign equity is limited to a minority share):	3) Access to Domestic Credit	
	The participation of foreign investors in the governing body of any corporation engaged in activities expressly reserved to citizens of the Philippines by law shall be limited to the proportionate share of foreign capital of such entities. All executive and managing officers must be citizens of the Philippines.	A foreign firm, engaged in non-manufacturing activities availing itself of peso borrowings, shall observe, at the time of borrowing, the prescribed 50:50 debt-to-equity ratio. Foreign firms covered are: a) Partnerships, more than 40 per cent of whose capital is owned by non-Filipino citizens; and	
	Acquisition of Land	b) Corporations, more than 40 per cent of whose total subscribed capital stock is owned by non-Filipino citizens.	
	All lands of the public domain are owned by the State.	This requirement does not apply to banks and non-bank financial intermediaries.	

PHILIPPINES - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

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

Limitations on market access	Limitations on national treatment	Additional commitments
Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease.		
Foreign investors may lease only private-owned lands.		
4) Entry and Temporary Stay of Natural Persons Supplying Services		
Non-resident aliens may be admitted to the Philippines for the supply of a service after a determination of the non-availability of a person in the Philippines who is competent, able and willing, at the time of application, to perform the services for which the alien is desired. ²		
	Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease. Foreign investors may lease only private-owned lands. Entry and Temporary Stay of Natural Persons Supplying Services Non-resident aliens may be admitted to the Philippines for the supply of a service after a determination of the non-availability of a person in the Philippines who is competent, able and willing, at the time of application, to perform the services for which the alien	Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease. Foreign investors may lease only private-owned lands. Foreign investors may lease only private-owned lands. Entry and Temporary Stay of Natural Persons Supplying Services Non-resident aliens may be admitted to the Philippines for the supply of a service after a determination of the non-availability of a person in the Philippines who is competent, able and willing, at the time of application, to perform the services for which the alien

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² The Philippines shall undertake a review of this provision within two (2) years after the entry into force of the Agreement for the Philippines.

PHILIPPINES - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

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 II. SECTOR-SPECIFIC COMMIMENTS TRANSPORT SERVICES 3) No franchise, certificate, or any other form of All Subsectors authorisation for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organised under the Laws of the Philippines at least 60 per cent of whose capital is owned by such citizens. 4) Only aliens qualified to hold technical positions may be employed within the first five years of operation of the enterprise, their stay not to exceed five (5) years upon entry. Each employed alien should have at least two (2) Filipino understudies. 3), 4) Limitations listed in the horizontal section shall also apply.

(For the Second Package of Commitments)

1) Cross-border supply 3) Commercial presence Modes of supply: 2) Consumption abroad 4) Presence of natural persons Limitations on market access Additional commitments Sector or sub sector Limitations on national treatment HORIZONTAL COMMITMENTS ALL SECTORS INCLUDED IN THIS SCHEDULE Presence of natural persons unbound, except Unbound for intra-corporate transferees (see below) Temporary movement of skilled personnel unbound except for the temporary movement Unbound of intra-corporate transferees at the level of managers, executives and specialists. Intracorporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provide services within Singapore through a branch, subsidiary, or affiliate established in Singapore and who have been in the prior employ of their firms outside Singapore for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following: Managers - persons within an organization who primarily direct the organization, or a department or subdivision of the organization, supervise and control the work of other

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorization), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.		
	b) Executives - persons within the organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organization.		

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	c) Specialists - persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions). Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not to exceed five years		
		 III. Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions: A foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.) At least one director of the company must be locally resident 	

(For the Second Package of Commitments)

Sector or sub sector	Limitations on Market Access	Limitations on national treatment	Additional commitments
		- All branches of foreign companies registered in Singapore must have at least 2 locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore Permanent Resident or Singapore Employment Pass holder.)	
	IV. Specific commitments in market access in any sector or sub sector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector	IV. None	

THAILAND - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons Limitations on market access Limitations on national treatment Additional commitments Sector or sub sector HORIZONTAL COMMITMENTS ALL SECTORS INCLUDED IN THIS SCHEDULE Unless otherwise specified, commercial Unless otherwise specified, national treatment presence in sectors or subsectors in this for this mode of delivery is unbound schedule is permitted only through a limited liability company which is registered in Thailand and which meets the following conditions: Foreign equity participation must not exceed 49 per cent of the registered capital; and The number of foreign shareholders must be less than half of the total number of shareholders of the company concerned. Unless otherwise specified, Regarding acquisition and usage of land temporary 3), 4) movement of natural persons is unbound according to the Land Code of Thailand, except in the following categories: foreign nationals or domestic companies which are deemed foreigners are not

Note: The scope and classification of sub-sectors contained in this schedule, unless otherwise specified, corresponds to the explanatory notes for services listed in the 1991 Central Product Classification (CPC) of the United Nations Statistical Office, while the ordering is based on the Services Sectoral Classification List set out in document MTN.GNS/W/120 dated 10 July 1991.

THAILAND - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	a) A natural person who stays in Thailand for not more than 90 days for the purpose of participating in business meetings or contacts, entering into contract to sell or purchase services, visiting of business establishments or other similar activities;	allowed to purchase or own land in Thailand. However, they may lease land and own buildings. Foreigners are also allowed to own part of Condominium units under the laws and regulations governing the ownership of condominiums.	
	b) A corporate transferee of the managerial or executive level or a specialist, provided that such person has been employed by the company concerned outside Thailand for a period of not less than one year immediately preceding the date of his or her application for admission and has satisfied the criteria for management needs ³ stipulated by the Department of Employment. Temporary entry is limited to a one year period and may be extended for a further Two terms of not more than one year each.		

³In considering managerial needs, the following facts shall be taken into consideration by the relevant authority, namely: 1. Size of fully paid-up capital

^{2.} Employment creation 3. Extent of foreign investment 4. Export promotion 5. Transfer of technology 6. Special needs of the management.

VIETNAM - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: 1) Cro	oss-border supply 2) Consumption abroad	3) Commercial presence 4) Presence of natur	al persons		
Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments		
I. HORIZONTAL COMMITMENTS					
ALL SECTORS INCLUDED IN THIS SCHEDULE	Commercial presence of foreign service providers may be in the following forms: Representative office, Joint venture enterprise Enterprise with 100% foreign owned capital, unless other wise provided;	3) Foreign service providers in Vietnam shall be subject to the Laws applied specifically to them, including Laws on Taxes; shall be allowed to lease land; shall not be a mortgage of land but they may be allowed to own immovable properties (other than land) during the term specified in the license;			
	Representative offices of foreign service providers are not allowed to perform business activities in Vietnam;	4) Foreigners who work in Vietnam shall obtain a valid labour permit; shall be subject to the specific income tax scheme; and shall not own immovable properties.			
	The commercial presence of foreign service providers shall be subject to licensing by the competent State authority;	A Foreign Investor who remits profits abroad shall pay taxes in accordance with the law.			
	The joint venture enterprise shall be established in the form of a limited liability company and shall be a legal entity in accordance with the law of Vietnam; the capital contribution of a foreign party or foreign parties to the legal capital of a joint venture enterprise shall not be less than thirty (30%) per cent of the legal capital, except in eases stipulated by the Government.				

VIETNAM - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	The duration of an enterprise with foreign owned capital and the duration of a business cooperation contract shall be stated in the Investment license for each project in accordance with regulations of the Government, but shall not exceed fifty (50) years. The Government may, on a project by project basis, grant a longer duration but the maximum duration shall not exceed seventy (70) years.		
	3) Foreigners who work in Vietnam must comply with the provisions of the law on labour, the law on immigration;		
	A foreigner who works in Vietnam must have high professional qualifications which can not be provided by Vietnamese employees; shall obtain a permit from the Ministry of labour, War Invalids and Social Affairs; shall be at least 18 years of age and in suitable health and shall not have any criminal record and his/her term of employment shall not exceed 3 years;		

VIETNAM - SCHEDULE OF SPECIFIC COMMITMENTS

(For the Second Package of Commitments)

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	Subject to the Law on Foreign Investment. The General Director or the First Deputy General Director of a joint venture enterprise shall be a Vietnamese citizen;		
	Enterprises with foreign owned capital, parties to the business cooperation contract, based on the business demands, shall be entitled to recruit employees, with priority given to Vietnamese citizens; shall be allowed to employ foreigners only for job which requires technical and management qualifications which can not be provided by Vietnam with schemes for training Vietnamese employees for replacement.		