COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

BETWEEN

THE GOVERNMENT OF THE UNITED ARAB EMIRATES

AND

THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM

PREAMBLE

The Government of the United Arab Emirates ("UAE") and the Government of the Socialist Republic of Viet Nam ("Viet Nam"), hereinafter referred to individually as a "Party" and collectively as the "Parties";

RECOGNISING the strong economic and political ties between the UAE and Viet Nam, and wishing to strengthen these links through the creation of a free trade area, thus establishing close and lasting relations;

DETERMINED to build on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* done at Marrakesh on 15 April 1994;

CONSCIOUS of the dynamic and rapidly changing global environment brought about by globalisation and technological progress that presents various economic and strategic challenges and opportunities to the Parties;

DETERMINED to develop and strengthen their economic and trade relations taking into account the different level of economic development and trade balance between the Parties through the liberalisation and expansion of trade in goods and services in their common interest and for their mutual benefit;

AIMING to promote transfer of technology and expand trade;

CONVINCED that the establishment of a free trade area will provide a more favourable climate for the promotion and development of economic and trade relations between the Parties;

AIMING to facilitate trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters;

DETERMINED to support the growth and development of micro, small and medium-sized enterprises by enhancing their ability to participate in, and benefit from, the opportunities created by this Comprehensive Economic Partnership Agreement ("this Agreement");

AIMING to establish a clear, transparent, and predictable legal and commercial framework for business planning, that supports further expansion of trade and investment;

HAVE AGREED, in pursuit of the above:

CHAPTER 1
INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1: Establishment of a Free Trade Area

The Parties, consistent with Article XXIV of the GATT 1994 and Article V of the GATS, hereby establish a free trade area.

Article 1.2: Objectives

The objectives of this Agreement are to liberalise and facilitate trade and investment, promote opportunities for market access, and deepen economic cooperation between the Parties in accordance with the provisions of this Agreement.

Article 1.3: General Definitions

For the purposes of this Agreement:

Agreement on Agriculture means the Agreement on Agriculture in Annex 1A to the WTO Agreement;

Anti-Dumping Agreement means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

Customs Valuation Agreement means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

Days means calendar days, including weekends and holidays;

DSU means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement;

GATS means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;

GATT 1994 means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

GPA means the Agreement on Government Procurement in Annex 4 to the WTO Agreement;

Harmonized System or **HS** means the Harmonized Commodity Description and Coding System, including its General Rules for the Interpretation, Section Notes, Chapter Notes

and Subheading Notes;

Import Licensing Agreement means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established pursuant to Article 15.1 (Joint Committee);

Measure means any measure, whether in form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

Safeguards Agreement means the Agreement on Safeguards in Annex 1A to the WTO Agreement;

SCM Agreement means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;

SPS Agreement means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;

TBT Agreement means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;

Territory[1] means:

(a) For the UAE, its land territories, internal waters, territorial sea, including, the seabed, and subsoil thereof, and airspace over such territories and waters, as well as the contiguous zone, the continental shelf and exclusive economic zone, over which UAE has sovereignty, sovereign rights or jurisdiction as defined in its laws, and in accordance with international law.

(b) For Viet Nam, its land territory, islands, internal waters, territorial sea and the airspace over them, the maritime zones beyond its territorial sea, including the seabed and subsoil thereof, over which the Socialist Republic of Viet Nam exercises sovereignty, sovereign rights and jurisdiction in accordance with national legislation and international law.

TRIPS Agreement means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement;

WTO means the World Trade Organization; and

WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994.

[1] For greater certainty, this Agreement also applies to free zones and export processing zones established under the laws of each Party, within its territory as defined herein.

Article 1.4: Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which both Parties are party.

2. Unless otherwise provided for in this Agreement, in the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

Article 1.5: Extent of Obligations

Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities within its territories.

Article 1.6: Transparency

1. Each Party shall, in accordance with its laws and regulations, publish or otherwise make publicly available their laws, regulations, as well as their respective international agreements which may affect the operation of this Agreement.

2. Without prejudice to Article 1.7 (Disclosure of Information), a Party shall respond within a reasonable period of time to specific questions and provide, upon request, information to the other Party on matters referred to in paragraph 1.

Article 1.7: Disclosure of Information

1. Each Party shall, in accordance with its domestic laws and regulations, maintain the confidentiality of information designated as confidential by the other Party, provided in confidence by the other Party pursuant to this Agreement.

2. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

CHAPTER 2
TRADE IN GOODS

Article 2.1: Definitions

For the purposes of this Chapter:

Customs duty means any duty or charge of any kind imposed in connection with the importation of a product, including any form of surtax or surcharge in connection with such importation, but does not include any:

(a) charge equivalent to an internal tax imposed in conformity with Article III of the GATT 1994;

(b) anti-dumping or countervailing duty that is applied consistently with the provisions of Article VI of the GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement; or

(c) fee or other charge in connection with importation commensurate with the cost of services rendered and which does not represent a direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes.

Import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party.

Article 2.2: Scope and Coverage

Except as otherwise provided for in this Agreement, this Chapter applies to trade in goods between the Parties.

Article 2.3: National Treatment on Internal Taxation and Regulation

The Parties shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretative notes. To this end, Article III of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.4: Reduction or Elimination of Customs Duties

1. Except as otherwise provided for in this Agreement, including as explicitly set out in each Party's Schedule included in Annex 2A (Schedules of Tariff Commitments),

neither Party shall increase any existing customs duty, nor adopt any new customs duty, on an originating good of the other Party.

2. Upon the entry into force of this Agreement, the UAE shall eliminate or reduce its customs duties on goods originating from Viet Nam in accordance with Appendix 2A-a (Tariff Schedule of the UAE) and Viet Nam shall eliminate or reduce its customs duties applied on goods originating from the UAE in accordance with Appendix 2A-b (Tariff Schedule of Viet Nam).

3. Where a Party reduces its most-favoured-nation applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate on the same good calculated in accordance with Appendix 2A-a (Tariff Schedule of the UAE) in the case of the UAE or Appendix 2A-b (Tariff Schedule of Viet Nam) in the case of Viet Nam.

Article 2.5: Acceleration or Improvement of Tariff Commitments

1. Upon request of a Party, the other Party shall consult with the requesting Party to consider accelerating or improving, the scope of the elimination of customs duties as set out in its Schedule included in Annex 2A (Schedules of Tariff Commitments).

2. Further commitments between the Parties to accelerate or improve the scope of the elimination of a customs duty on a good (or to include a good in Annex 2A (Schedules of Tariff Commitments) shall supersede any duty rate or staging category determined pursuant to their respective Schedules for that good. Such amendment shall come into effect in accordance with Article 18.2 (Amendments) of this Agreement.

3. Nothing in this Agreement shall prohibit a Party from unilaterally accelerating or improving the scope of the elimination of customs duties set out in its Schedule to Annex 2A (Schedules of Tariff Commitments) on originating goods. When a Party considers such acceleration or improvement, it shall inform the other Party as early as possible before the new rate of customs duty takes effect. Any such unilateral acceleration or improvement of the scope of the elimination of customs duties will not permanently supersede any duty rate or staging category determined pursuant to its respective Schedule nor serve to waive that Party's right to raise the customs duty back to the level established in its Schedule to Annex 2A (Schedules of Tariff Commitments) following a unilateral reduction.

Article 2.6: Classification of Goods and Transposition of Schedules

1. The classification of goods in trade between the Parties shall be in accordance with each Party's respective tariff nomenclature in conformity with the Harmonized System (HS).

2. The Parties shall ensure that the transposition of the Harmonized System shall not affect the value of tariff concessions set out in the Schedules of Tariff Commitments

in Appendices 2A-a (Tariff Schedule of the UAE) and 2A-b (Tariff Schedule of Viet Nam).

3. The Parties shall discuss whether any revisions are necessary to implement Appendices 2A-a (Tariff Schedule of the UAE) and 2A-b (Tariff Schedule of Viet Nam) due to periodic amendments and transposition of the Harmonized System in accordance with the methodologies and procedures adopted by the Subcommittee on Trade in Goods.

Article 2.7: Import and Export Restrictions

1. Except as otherwise provided for in this Agreement, a Party shall not adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, in accordance with Article XI of the GATT 1994, including its Notes and Supplementary Provisions. To that end, Article XI of the GATT 1994, including its Notes and Supplementary Provisions, are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Paragraph 1 shall prohibit a Party from adopting or maintaining:

   (a) import licensing conditioned on the fulfilment of a performance requirement; or

   (b) voluntary export restraints.

3. Paragraphs 1 and 2 shall not apply to the goods listed in Annex 2B (Goods to Which Viet Nam May Apply Specific Measures). Any amendment to Viet Nam's laws and regulations that reduces the scope of the goods listed in Annex 2B (Goods to Which Viet Nam May Apply Specific Measures) shall automatically apply under this Agreement. Any preference accorded by Viet Nam regarding the scope of the goods listed in Annex 2B (Goods to Which Viet Nam May Apply Specific Measures) to any other trading partner shall automatically apply under this Agreement. Viet Nam shall notify the UAE of any amendment or preference referred to in this paragraph.

4. When a Party adopts or maintains an import or export prohibition or restriction it shall ensure full transparency thereof.

Article 2.8: Import Licensing

1. No Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement[1], which is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Before applying any new or modified import licensing procedure, a Party shall publish it in such a manner as to enable governments and traders to become acquainted with it, including through publication on an official government internet site. To the extent possible, that Party shall do so at least 20 days before the new procedure or modification takes effect. Upon request of the other Party, that Party shall exchange information concerning its implementation in a reasonable period.

3. Within 30 days after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall include the information specified in Article 5.2 of the Import Licensing Agreement.

4. A Party shall be deemed to comply with the above paragraph if it has notified the WTO Committee on Import Licensing together with the information specified in Article 5.2 of the Import Licensing Agreement.

Article 2.9: Customs Valuation

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of the GATT 1994 and the Customs Valuation Agreement, *mutatis mutandis*.

Article 2.10: Export Subsidies

Upon entry into force of this Agreement, neither Party shall adopt nor maintain any export subsidy on any good destined for the territory of the other Party in accordance with the SCM Agreement and the Agreement on Agriculture.

Article 2.11: Restrictions to Safeguard the Balance-of-Payments

1. The Parties shall endeavour to avoid the imposition of restrictive measures for balance-of-payments purposes.

2. Any such measures taken for trade in goods shall be in accordance with Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the

[1] For the purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of "import licensing" contained in that Agreement.

GATT 1994, the provisions of which are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.12: Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of the GATT 1994 and its interpretive notes, that all fees and charges of whatever character (other than import and export duties, charges equivalent to an internal tax or other internal charges applied consistently with Article III:2 of the GATT 1994, and anti-dumping and countervailing duties) imposed on, or in connection with, importation or exportation of goods are limited in amount to the approximate cost of services rendered, which shall not be calculated on an ad valorem basis, and shall not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. Each Party shall promptly publish details and shall make such information available on the internet regarding the fees and charges it imposes in connection with importation or exportation.

Article 2.13: Non-Tariff Measures

1. Neither Party shall adopt nor maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations or with this Agreement.

2. Each Party shall ensure that its laws, regulations, procedures and administrative rulings relating to non-tariff measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles to trade with the other Party.

3. If a Party considers that a non-tariff measure of the other Party is creating an unnecessary obstacle to trade, that Party may nominate such non-tariff measure for review by the Subcommittee on Trade in Goods by notifying through a written request, which shall be submitted before the date of the next scheduled meeting of the Subcommittee on Trade in Goods. A nomination of a non-tariff measure for review shall include reasons for its nomination, how the measure adversely affects trade between the Parties, and if possible, suggested solutions. The Subcommittee on Trade in Goods shall immediately review the measure with a view to securing a mutually agreed solution to the matter. Review by the Subcommittee on Trade in Goods is without prejudice to the Parties' rights under Chapter 17 (Dispute Settlement).

Article 2.14: State Trading Enterprises

The Parties affirm their existing rights and obligations under Article XVII of the GATT 1994, including its notes and supplementary provisions and obligations and the WTO

understanding on the interpretation of Article XVII of the GATT 1994, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.15: Temporary Admission of Goods

1. Each Party shall, in accordance with its respective domestic laws and regulations, grant temporary admission free of customs duties for the following goods imported from the other Party, regardless of their origin:

   (a) professional and scientific equipment, including their spare parts, and including equipment for the press or television, software, and broadcasting and cinematographic equipment, that are necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;

   (b) goods intended for display, demonstration or use at theaters, exhibitions, fairs, or other similar events;

   (c) commercial samples and advertising films and recordings;

   (d) goods admitted for sports purposes;

   (e) containers and pallets that are used for the transportation of equipment or used for refilling; and

   (f) goods entered for completion or processing[2].

2. Each Party shall, at the request of the importer and for reasons deemed valid by its Customs Authority, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party shall condition the temporary admission of a good referred to in paragraph 1, other than to require that the good:

   (a) not be sold or leased while in its territory;

   (b) be accompanied by a security in an amount no greater than the custom duties and any other tax imposed on imports that would otherwise be owed on entry or final importation, releasable on exportation of the good;

   (c) be capable of identification when exported;

[2] Processing shall be regulated in accordance with each Party's domestic laws.

(d) be exported in accordance with the time period granted for temporary admission in accordance with its domestic law related to the purpose of the temporary admission;

(e) not be admitted in a quantity greater than is reasonable for its intended use; or

(f) be otherwise admissible into the importing Party's territory under its laws and regulations.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, that Party may apply the customs duty, and any other tax or charge that would normally be owed on the importation of the good and any other charges or penalties provided for under its laws and regulations.

5. Each Party through its Customs Authority shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted in accordance with its customs procedures.

7. Each Party shall provide that the importer of a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension. A Party may condition relief of liability under this paragraph by requiring the importer to receive prior approval from the Customs Authority of the importing Party before the good can be so destroyed.

Article 2.16: Goods Re-Entered After Repair or Alteration

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory in accordance with its laws, regulations and procedures after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in the territory from which the good was exported, except that a customs duty or other taxes may be applied to the addition resulting from the repair or alteration that was performed in the territory of the other Party.

2. Neither Party shall apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

3. For the purposes of this Article, "repair" or "alteration" does not include an operation or process that:

   (a) destroys a good's essential characteristics or creates a new or commercially different good;

   (b) transforms an unfinished good into a finished good; or

   (c) results in a change of the classification at a six-digit level of the Harmonized System (HS).

Article 2.17: Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party, in accordance with its respective domestic laws and regulations, shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

   (a) such samples be imported solely for the solicitation of orders for goods or services provided from the territory of the other Party or a non-party; or

   (b) such advertising materials be imported in packets, that each contain no more than one copy of each such material, and that neither the materials nor the packets form part of a larger consignment.

Article 2.18: Subcommittee on Trade in Goods

1. The Parties hereby establish a Subcommittee on Trade in Goods under the Joint Committee comprising representatives of each Party.

2. The Subcommittee shall meet once a year or meet upon request of either Party to consider any matter arising under this Chapter. The Parties shall agree on the time, venue and means of the meetings. The Subcommittee may carry out its work through whatever means that are appropriate, which may include electronic mail, videoconferencing, or other means.

3. The functions of the Subcommittee shall include, *inter alia*:

   (a) monitoring and reviewing the implementation and administration of this Chapter, including any matter related to its implementation, and making reports and recommendations, if appropriate;

   (b) promoting trade in goods between the Parties, including through consultations on accelerating or improving the scope of preferential

treatment or tariff elimination under this Agreement and other issues, as appropriate;

(c) addressing barriers to trade in goods between the Parties including those related to the application of non-tariff measures which may restrict trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration;

(d) providing advice and recommendations to the Joint Committee on cooperation needs regarding trade in goods matters;

(e) reviewing amendments to the Harmonized System (HS) to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between such amendments to the Harmonized System (HS), Annex 2A (Schedules of Tariff Commitments), and national nomenclatures;

(f) consulting on and endeavouring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the Harmonized System (HS), including adoption and review of transposition methodologies and guidelines;

(g) reviewing data on trade in goods in relation to the implementation of this Chapter;

(h) assessing matters that relate to trade in goods and undertaking any additional work that the Joint Committee may assign to it.

ANNEX 2A
SCHEDULES OF TARIFF COMMITMENTS

Section A: General Notes

1. For the purposes of this Annex, the **base rates** of customs duty set out in each Party's Schedule reflect the Most-Favoured-Nation (MFN) applied rates of customs duty of each Party in effect on 15 July 2023.

2. For the purposes of this Annex, **the date of entry into force** of this Agreement means the date of entry into force of this Agreement pursuant to Article 18.5 (Entry into Force).

3. The base rate of customs duty and category for determining the interim rate of customs duty at each stage of reduction for an item are specified for that item in each Party's Schedule.

4. Rates of customs duties in the interim stages shall be rounded down to the first decimal place according to the following formula:

   (a) in cases where the second decimal place is less than 5, the first decimal place remains unchanged (e.g. 0.04% will be rounded to 0%); and

   (b) in cases where the second decimal place is equal to or more than 5, the first decimal place will be increased by one (e.g. 0.05% will be rounded to 0.1%).

5. For the purposes of implementing equal annual stages, the following shall apply:
   (a) the first stage of tariff reduction shall take place on the date of entry into force of this Agreement; and
   (b) the subsequent annual reductions shall take place on 1 January of each following year.

Section B: Notes for Schedule of the UAE

1. The provisions of this Schedule are generally expressed in terms of the corresponding items in the *Unified Customs Tariff of the United Arab Emirates (Unified Customs Tariff)*, and the interpretation of the provisions of this Schedule, including the coverage of goods, shall be governed by the General Notes, Explanatory Notes, Section Notes, Chapter Notes, Heading Notes, Subheading Notes, and the additional Notes of the said Unified Customs Tariff. To the extent that provisions of this Schedule are identical to the corresponding provisions of the Unified Customs Tariff,

the provisions of this Schedule shall have the same meaning as the corresponding provisions of the said Unified Customs Tariff.

2. Explanatory note of tariff schedule:

Definition

(a) **Column "Code"**: the code used in the nomenclature of the Harmonized System (HS) 2022;

(b) **Column "Description"**: description of the product falling under the heading;

(c) **Column "Base Rate"**: the basic customs duty from which the tariff reduction and/or elimination program starts; and

(d) **Column "Category"**: the category under which the product concerned falls for the purposes of tariff reduction and/or elimination.

3. For the purposes of Article 2.4 (Reduction or Elimination of Customs Duties), the following categories apply to the reduction or elimination of customs duties by UAE:

(a) **E(0)**: customs duties shall be eliminated entirely and such goods shall be duty-free immediately on the date this Agreement enters into force.

(b) **E(3)**: customs duties on originating goods provided for in the items in category "E(3)" in UAE's Schedule shall be eliminated in four equal stages, the first one taking place on the date of entry into force of this Agreement and the other three on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year four;

(c) **E(5)**: customs duties on originating goods provided for in the items in category "E (5)" in UAE's Schedule shall be eliminated in six equal stages, the first one taking place on the date of entry into force of this Agreement and the other five on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year six;

(d) **E(10)**: customs duties on originating goods provided for in the items in category "E (10)" in UAE's Schedule shall be eliminated in eleven equal stages, the first one taking place on the date of entry into force of this Agreement and the other ten on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year eleven;

(e) **EX**: customs duties on originating goods provided for in the items in category "EX" in UAE's Schedule shall be excluded from any commitment.

(f) **SG** (Special goods): customs duties on originating goods provided for in the items in category "SG" in UAE's Schedule shall be excluded from any commitment.

(g) **PG** (Prohibited goods): customs duties on originating goods provided for in the items in category "PG" in UAE's Schedule shall be excluded from any commitment.

Appendix 2A-a: Tariff Schedule of the UAE

Appendix 2A-b: Tariff Schedule of Viet Nam

ANNEX 2B
GOODS TO WHICH VIET NAM MAY APPLY SPECIFIC MEASURES

1. The importation of the following goods is not covered by paragraphs 1 and 2 of Article 2.7 (Import and Export Restrictions):

Description

Right-hand steering vehicles (including their components and those modified to left-hand drive ones prior to importation into Viet Nam), except for specialised right-hand steering vehicles operating in small areas such as cranes, trench and canal digging machines, garbage trucks, road sweepers, road construction trucks, airport passenger transportation buses, fork-lifts used at warehouses and ports.

Used consumer goods, comprising:

- textiles and clothes; footwear;
- electronic goods (including printers, fax machines, laptops of more than three years since the date of manufacture, disk drivers);
- refrigerating equipment and products;
- household electric goods;
- medical apparatus;
- furniture;
- household goods made from porcelain, clay, glass, metal, resin, rubber, plastic, and other materials.

Used vehicles and spare parts, including:

- used motor-vehicles of more than five years since the date of manufacture;
- used machines, structures, inner tires, tires, accessories, motors of automobiles, tractors, 2-wheel and 3-weel motorbikes;
- internal combustion engines and machines with internal combustion engines having capacity below 30 CV; and
- bicycles, 2-wheel and 3-wheel vehicles.

Asbestos products and materials under amphibole group.

All types of specialised coding machines and cipher software programs used in the sector of protection of state secrets.

2. The exportation of the following goods is not covered by paragraphs 1 and 2 of Article 2.7 (Import and Export Restrictions):

Description

Round timber and sawn timber produced from domestic natural forests; wooden products (except handicrafts; those produced from cultivated forest's wood, from imported wood

and from artificial pallet).

All types of specialised coding machines and cipher software programs used in the sector of protection of state secrets.

CHAPTER 3
RULES OF ORIGIN

Article 3.1: Definitions

For the purposes of this Chapter:

Aquaculture refers to the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as, *inter alia,* regular stocking, feeding, protection from predators;

Change in tariff classification means a change at the two-digit, four-digit, or six-digit level of the Harmonized System;

Competent authority refers to:

(a) for Viet Nam, the Ministry of Industry and Trade or any other agency notified or designated by the Ministry of Industry and Trade from time to time; and

(b) for the UAE, the Ministry of Economy or any other agency notified or designated by the Ministry of Economy from time to time;

Consignment means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice;

Customs authority refers to:

(a) for Viet Nam, the General Department of Viet Nam Customs under the Ministry of Finance; and

(b) for the UAE, the Federal Authority for Identity, Citizenship, Customs and Port Security;

Customs value refers to the value as determined in accordance with Customs Valuation Agreement;

Exporter means a person, located in the exporting Party, that is exporting the goods to the other Party and is able to prove the origin of the exported goods, whether or not that person is the manufacturer or carries out the export formalities;

Fungible materials refers to goods or materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which

cannot be distinguished from one another once they are incorporated into the finished product;

Generally accepted accounting principles refers to the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

Good refers to any article of trade including materials and products;

Manufacture refers to any kind of working or processing, including assembly or specific operations;

Material refers to any ingredient, raw material, compound or part used in the production of a good;

Non-originating goods or **non-originating materials** refers to goods or materials that do not qualify as originating in accordance with this Chapter;

Originating goods or **originating materials** refers to goods or materials that qualify as originating in accordance with this Chapter;

Product refers to that which is obtained by growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, extracting or manufacturing, even if it is intended for later use in another manufacturing operation; and

Production refers to methods of obtaining products, including growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, manufacturing, processing, assembling.

SECTION A: ORIGIN DETERMINATION

Article 3.2: Originating Goods

1. For the purposes of implementing this Agreement, goods shall be deemed to be originating in the territory of a Party, if:

   (a) the goods are wholly obtained in the territory of that Party in accordance with Article 3.3 (Wholly Obtained Goods); or

   (b) goods are not wholly obtained in the territory of that Party, provided that the goods have undergone sufficient working or processing there in accordance with Article 3.4 (Sufficient Working or Processing); or

   (c) goods produced in the territory of that Party exclusively from originating materials.

2. In each case provided for in paragraph 1, the goods shall be deemed to have satisfied all other applicable requirements of this Chapter.

Article 3.3: Wholly Obtained Goods

For the purposes of subparagraph 1(a) of Article 3.2 (Originating Goods), the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:

(a) plants and plant products grown, collected or harvested there;

(b) live animals born or raised there;

(c) products obtained from animals alive there;

(d) mineral products or natural resources extracted or taken from that Party's soil, subsoil, waters, seabed or beneath the seabed;

(e) products obtained by hunting, trapping, collecting, capturing, fishing or aquaculture conducted there;

(f) products of sea fishing and other marine products taken from outside the territorial waters of the Parties by a vessel registered, recorded, listed or licensed with a Party and flying its flag;

(g) products made on board a factory ship registered, recorded, listed or licensed with a Party and flying its flag, exclusively from products referred to in subparagraph (h);

(h) products, other than products of sea fishing and other marine products, taken or extracted from the seabed, ocean floor or the subsoil of the continental shelf or the exclusive economic zone of any of the Parties, by a Party or a person of a Party provided that that Party or that person of a Party has the right to exploit such seabed, ocean floor, or subsoil in accordance with international law;

(i) used goods collected there, provided that such goods are fit only for the recovery of raw materials;

(j) wastes or scraps resulting from utilisation, consumption or manufacturing operations conducted there; and

(k) products produced or obtained there exclusively from products referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production.

Article 3.4: Sufficient Working or Processing

1. For the purposes of subparagraph 1(b) of Article 3.2 (Originating Goods), a good shall be considered to have undergone sufficient working or processing and shall deemed to be originating in the territory of a Party when the good satisfies any of the following:

   (a) a Change in Tariff Heading (CTH), which means that all non originating materials used in the production of the good have undergone a change in HS tariff classification at the 4-digit level; or

   (b) a Qualifying Value Content (QVC) not less than 35% of the Ex-Works Price.

2. Notwithstanding paragraph 1, a good that falls within the classifications included in the list of Product Specific Rules (PSR) in Annex 3A (Product Specific Rules (PSR), shall satisfy the specific rule pertaining to it detailed therein.

3. For the purposes of paragraph 1, the QVC shall be calculated as follows:

$$QVC = \frac{ExWorks\ Price - V.N.M}{ExWorks\ Price} * 100$$

where:

QVC is the qualifying value content of a good expressed as a percentage;

Ex-Works Price is the price paid for the good ex-works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the good obtained is exported; and

V.N.M. (Value of Non-originating Materials) means:

(a) the customs value at the time of importation of the non-originating materials used inclusive freight and insurance costs incurred in transporting the material to the importation port in the territory of the importing Party or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party; and

(b) where the producer of a good acquires non-originating materials in the territory of the Party where the producer is located, the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

Article 3.5: Intermediate Goods

If a good which has acquired originating status in the territory of a Party in accordance with Article 3.4 (Sufficient Working or Processing) is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 3.6: Accumulation

1. An originating good of a Party which is used in the processing or production in the territory of the other Party as material for finished goods shall be deemed as a material originating in the territory of the latter Party where the working or processing of the finished goods has taken place.

2. Notwithstanding paragraph 1, an originating good of a Party that does not undergo processing beyond the insufficient working or processing operations listed in Article 3.8 (Insufficient Working or Processing) in the other Party shall retain its originating status of the former Party.

3. The Joint Committee may agree to review this Article with a view to providing for other forms of accumulation for the purposes of qualifying goods as originating goods under this Agreement.

Article 3.7: Tolerance

1. Notwithstanding Article 3.4 (Sufficient Working or Processing), a good will be considered to have undergone a change in tariff classification if the value of all non-originating materials that are used in the production of the good and that do not undergo the applicable change in tariff classification does not exceed 20 percent of the Ex-Works Price of the good.

2. The value of non-originating materials referred to in paragraph 1 shall be included in the value of the non-originating materials for any applicable qualifying value content requirement.

Article 3.8: Insufficient Working or Processing

1. Whether or not the requirements of Article 3.4 (Sufficient Working or Processing) are satisfied, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

   (a) slaughter of animals;

   (b) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;

(c) sifting, washing, simple cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, slicing;

(d) cleaning, including removal of oxide, oil, paint or other coverings;

(e) simple painting and polishing operations;

(f) simple testing or calibration;

(g) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and packaging operations;

(h) simple mixing of goods, whether or not of different kinds;

(i) simple assembly of parts of products to constitute a complete good or disassembly of products into parts;

(j) simple changes of packing, unpacking or repacking operations, and breaking up and assembly of consignments;

(k) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;

(l) husking, partial or total bleaching, polishing and glazing of cereals and rice; and

(m) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

2. All the operations carried out in the territory of the exporting Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

3. For the purposes of paragraph 1, the terms "simple" and "simple mixing" are defined as follows:

(a) **simple** generally describes an activity which does not need special skills, machines, apparatus or equipment specially produced or installed for carrying out the activity. However, handcrafts items made by artisans like embroidery, pottery, handwoven blankets, handmade jewelry, and quilts stitched by hand are not to be considered as simple operations; and

(b) **simple mixing** generally describes an activity which does not need special skills, machine, apparatus or equipment specially produced or installed for carrying out the activity.

Article 3.9: Indirect Materials

In order to determine whether a good is an originating good, the following material used in its production shall be treated as originating material, irrespective of the origin of such material is originated:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools; and

(d) other materials or goods used in the production, testing or inspection of a good and do not enter and which are not intended to enter into the final composition of the good.

Article 3.10: Accessories, Spare Parts, Tools

1. Accessories, spare parts, tools, and instructional or other information materials delivered with a good that form part of the good's standard accessories, spare parts, tools, and instructional or other information materials shall be regarded as a part of the good, and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification provided that:

   (a) the accessories, spare parts, tools, and instructional or other information materials are classified with and not invoiced separately from the good; and

   (b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials presented with the good are customary for the good.

2. Notwithstanding paragraph 1, for goods that are subject to a qualifying value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the goods.

Article 3.11: Packaging Materials and Containers for Retail Sale

1. Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale, if classified with the good, according to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification.

2. If the good is subject to a qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as originating or

non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 3.12: Unit of Qualification

The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under a single heading, the whole group or assembly shall constitute the unit of qualification;

(b) when a consignment consists of a number of identical products classified under a single tariff line, each product shall be taken individually into account when in determining whether it qualifies as an originating good.

Article 3.13: Packaging Materials and Containers for Transportation and Shipment

Each Party shall provide that packing materials and containers for transportation and shipment are disregarded in determining whether a good is originating.

Article 3.14: Fungible Goods or Materials

1. Each Party shall provide that the determination of whether fungible goods or materials are originating shall be made through physical segregation of each good or material, or, in case of any difficulty, through the use of any inventory management method, such as averaging, last-in, first-out, or first-in, first out, recognised in the generally accepted accounting principles of the Party in which the production is performed, or otherwise accepted by the Party in which the production is performed.

2. Each Party shall provide that an inventory management method selected under paragraph 1 for particular fungible goods or materials shall continue to be used for those fungible goods or materials throughout the fiscal year of the Party that selected the inventory management method.

Article 3.15: Sets of Goods

Sets, as defined in the General Rules for the Interpretation of the Harmonized System, shall be regarded as originating when all component goods are originating. However, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the customs value of non-originating goods does not exceed 20 percent of the Ex-Works Price of the set.

SECTION B: TERRITORIALITY AND TRANSIT

Article 3.16: Principle of Territoriality

1. The conditions for acquiring originating status set out in Article 3.2 (Originating Goods) must be fulfilled without interruption in the territory of the Party concerned.

2. Where originating goods exported from the territory of a Party to a non-party, return to the exporting Party, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

   (a) the returning goods are the same as those exported; and

   (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-party or while being exported.

Article 3.17: Transit and Transshipment

1. Each Party shall provide that an originating good retains its originating status if the good has been transported directly to the importing Party without passing through the territory of a non-party.

2. Notwithstanding paragraph 1, each Party shall provide that the originating goods retain their originating status if in transit or is stored in a temporary warehousing through one or more non-parties, provided that the goods:

   (a) remained under customs control in the territory of the non-party or non-parties of transit or storage and they are not intended for trade, consumption, use or employment in the non-party or non-parties where the goods were in transit; and

   (b) have not undergone any operation there other than unloading, reloading, adding or affixing labels to ensure compliance with specific domestic requirements of the importing Party or the non-party or non-parties of transit, split from bulk carried out under customs supervision in the non-party or non-parties of transit or storage or any operation required to keep them in good condition.

3. An importer shall, upon request, supply appropriate evidence to the customs authorities of the importing Party demonstrating that the goods remained under customs supervision in the country or countries of transit or storage. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the Customs Authorities of the importing Party by the production of:

   (a) any single through transport documents, that meet international standards and that proves that the goods were directly transported from the exporting Party through the non-party where the goods are in transit to the importing Party;

(b) a certificate issued by the Customs Authorities of the non-party where the goods were in transit which contains an exact description of the goods, the date and place of loading and re-loading of the goods in that non-party and the conditions under which the goods were placed; or

(c) in the absence of any of the above documents, any other documents that will prove the direct shipment.

Article 3.18: Export Processing Zones, Economic Zones or Free Zones

Goods produced or manufactured in an export processing zone, economic zone or free zone situated in the territory of a Party shall be considered as originating goods in that Party when exported to the other Party provided that the treatment or processing is in conformity with the provisions of this chapter and supported by a proof of origin.

Article 3.19: Non-party Invoicing

1. The customs authority in the importing Party shall not deny a claim for preferential tariff treatment only for the reason that the invoice was issued in a third country (non-party) and not by the exporter or producer of a good in the exporting Party provided that the good meets the requirements in this Chapter.

2. The exporter of the goods shall indicate "non-party invoice" and such information as name and country of the company issuing the invoice shall appear in the appropriate field as detailed in Annex 3B (Certificate of Origin) or, in the case of an origin declaration made out by an approved exporter in accordance with Article 3.23 (Origin Declaration), on the origin declaration.

3. For further clarity, the exporter need not to be the person (the seller) that issues the commercial invoice for the consignment (non-party invoicing). The seller can be located in the territory of a non-party.

SECTION C: ORIGIN CERTIFICATION

Article 3.20: Proof of Origin

1. Goods originating in the territory of a Party shall, on importation into the territory of the other Party, benefit from preferential tariff treatment under this Agreement on the basis of a Proof of Origin.

2. Any of the following shall be considered as a Proof of Origin:

   (a) a paper format certificate of origin in issued by a competent authority in accordance with Article 3.21 (Certificate of Origin);

   (b) an electronic certificate of origin (e-Certificate) issued by a competent authority or exchanged by a mutually developed electronic system in

accordance with Article 3.22 (Electronic Data Origin Exchange System);

(c) an origin declaration made out by an approved exporter in accordance with Article 3.23 (Origin Declaration), or

(d) Notwithstanding paragraphs 1 and 2, a Party may allow for a Statement of Origin, in accordance with Annex 3D (Statement of Origin), to be made out by any exporter where the value of the originating goods concerned does not exceed the equivalent of US $500. However, this shall be subject to the condition that the importation does not form part of a series of importations which the customs authority of the importing Party reasonably considers to have been carried out or planned for the purpose of evading compliance with the importing Party's laws and regulations governing claims for preferential tariff treatment under this Agreement.

3. Each Party shall provide that a Proof of Origin shall be completed in the English language and shall remain valid for one year from the date on which it is issued or made out for the purposes of obtaining preferential tariff treatment and may be submitted within that period to the customs authorities of the importing Party.

Article 3.21: Certificate of Origin

1. A Certificate of Origin in paper format:

   (a) shall be in standard A4 white paper in accordance with the attached form set out in Annex 3B (Certificate of Origin);

   (b) shall comprise one original and two copies. The original shall be forwarded by the producer or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the competent authority of the exporting Party. The triplicate shall be retained by the producer or exporter;

   (c) may cover one or more goods under one consignment; and

   (d) shall be in a printed format or such other medium including electronic format.

2. Each Certificate of Origin shall bear a unique serial reference number separately given by each place or office of issuance.

3. A Certificate of Origin shall bear an official seal of the competent authority of the exporting party. The official seal may be applied electronically.

4. In case the official seal is applied electronically, an authentication mechanism, such as QR code or a secured website, shall be included in the certificate for the certificate to be deemed as an original copy.

Article 3.22: Electronic Data Origin Exchange System

For the purposes of subparagraph 2(b) of Article 3.20 (Proof or Origin), the competent authorities of the Parties shall endeavour to develop an electronic system for origin information exchange to ensure the effective and efficient implementation of this Chapter particularly on transmission of electronic certificate of origin.

Article 3.23: Origin Declaration

1. For the purposes of subparagraph 2(c) of Article 3.20 (Proof or Origin), the competent authorities of the Parties shall, in accordance with the relevant legislation of each Party, implement provisions allowing each competent authority to recognise an origin declaration made by an approved exporter.

2. The customs or competent authorities of the exporting Party may authorise any exporter, (hereinafter referred to as "approved exporter"), who exports goods under this Agreement, to make out Origin Declarations, a specimen of which appears in Annex 3C (Origin Declaration), irrespective of the value of the goods concerned.

3. An exporter seeking such authorisation shall offer to the satisfaction of the customs or competent authorities of the exporting Party all guarantees necessary to examine the originating status of the goods as well as the fulfilment of the other requirements of this Chapter.

4. The customs or competent authorities of the exporting Party may grant the status of approved exporter, subject to any conditions which they consider appropriate.

5. The customs or competent authorities of the exporting Party shall share or publish the list of approved exporters and periodically update it.

6. An Origin Declaration shall be made out by the approved exporter by typing, stamping or printing the declaration on the invoice, the delivery note or another commercial document which describes the products concerned in sufficient detail to enable them to be identified. The declaration may also be hand-written; if the declaration is hand-written, it shall be written in permanent ink in legible printed characters.

7. The approved exporter making out an Origin Declaration shall be prepared to submit at any time, at the request of the customs or competent authorities of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfilment of the other requirements of this Chapter.

Article 3.24: Issuance and Verification of a Certificate of Origin

1. Certificates of Origin shall be issued by the competent authority of the exporting Party, either upon an electronic application or an application in paper form, having been made by the exporter or under the exporter's responsibility by his or her authorised representative, in accordance with the domestic laws and regulations of the exporting Party.

2. The exporter applying for the issuance of a Certificate of Origin shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfillment of the other requirements of this Chapter.

3. The competent authority shall, to the best of its competence and ability, carry out proper verification to ensure that:

   (a) the application and the Certificate of Origin is duly completed and signed by the authorised signatory;

   (b) the origin of the good is in conformity with the provisions of this Chapter; and

   (c) HS Code, description, gross weight or other quantity and value conform to the goods to be exported.

Article 3.25: Certificate of Origin Issued Retrospectively

1. The Certificate of Origin shall be issued by the competent authority of the exporting Party prior to or at the time of shipment.

2. In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retrospectively but with a validity no longer than one year from the date of shipment, in which case it is necessary to indicate "ISSUED RETROSPECTIVELY" in the appropriate field as detailed in Annex 3B (Certificate of Origin).

3. The provisions of this Article shall be applied to goods which comply with the provisions of this Agreement, and which on the date of its entry into force, are either in transit or are in the territory of the Parties in temporary storage under customs control. This shall be subject to the submission to the customs authorities of the importing Party, within six months from the said date, of a Certificate of Origin issued retrospectively by the Competent Authority of the exporting Party together with documents, showing that the goods have been transported directly in accordance with the provisions of Article 3.17 (Transit and Transshipment).

Article 3.26: Loss of the Certificate of Origin

The certified true copy of the original Certificate of Origin shall be endorsed with an official signature and seal and bear the words "CERTIFIED TRUE COPY" and the date of issuance of the original Certificate of Origin in appropriate field as detailed in Annex 3B (Certificate of Origin). The certified true copy of a Certificate of Origin shall be issued within the same validity period of the original Certificate of Origin.

Article 3.27: Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled goods within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System are imported by instalments, a single proof of origin for such goods can be submitted to the customs authorities provided that the said goods are covered by a single commercial invoice.

Article 3.28: Treatment of Erroneous Declaration in the Certificate of Origin

Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by issuing a new certificate of origin to replace the erroneous one. The reference number of the corrected Certificate of Origin should be indicated in the appropriate field on the newly issued Certificate of Origin as detailed in Annex 3B (Certificate of Origin). The validity of the replacement certificate will be the same as the original.

Article 3.29: Treatment of Minor Discrepancies

1. The discovery of minor discrepancies between the statements made in the Proof of Origin and those made in the documents submitted to the customs authority of the importing Party for the purposes of carrying out the formalities for importing the goods shall not ipso-facto invalidate the proof of origin, if it does in fact correspond to the goods submitted.

2. Obvious formal errors, such as typing errors, on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

SECTION D: COOPERATION AND ORIGIN VERIFICATION

Article 3.30: Denial of Preferential Tariff Treatment

1. Except as otherwise provided for in this Chapter, the customs authority of the importing Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:

    (a) the good does not meet the requirements of this Chapter;

    (b) the importer, exporter or producer of the good failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment;

    (c) the customs or competent authority of the importing Party has not received sufficient information from the importer to determine that the good is originating; or

(d) the competent authority or customs authority of the exporting Party does not comply with the requirements of verification in accordance with Article 3.31 (Retroactive Check).

2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall, upon request by the importer, provide its reasons for the decision in writing to the importer.

3. Upon being communicated the grounds for denial of preferential tariff treatment, the importer may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the appropriate authority under the customs laws and regulations of the importing Party.

Article 3.31: Retroactive Check

1. Subsequent verifications of Proofs of Origin shall be carried out at random or whenever the customs authority of the importing Party has reasonable doubts as to the authenticity of such documents, the originating status of the goods concerned or the fulfilment of the other requirements of this Chapter.

2. For the purposes of implementing paragraph 1, the customs authority or the competent authority of the importing Party, as the case may be, shall send a verification request to the competent authority of the exporting Party by e-mail or any other means that records receipt, including a copy of the Proof of Origin and the reasons for the inquiry. Any other document and information obtained suggesting that the information given on the Proof of Origin is incorrect shall be sent in support of the request for verification.

3. The verification shall be carried out by the competent authority of the exporting Party. For this purpose, they shall have the right to carry out inspections at the exporter's or producer's premises, to call for any evidence, check the exporter's and the producer's records, or any other check considered appropriate related to origin and according to the procedures of its domestic legislation.

4. The customs authority or the competent authority of the importing Party, as the case may be, requesting the verification shall be informed of the results of this verification within six months of the date of the receipt of the verification request. These results must indicate clearly whether the documents are authentic and whether the goods concerned can be considered as originating and fulfil the other requirements of this Chapter.

5. If the customs authority or the competent authority of the importing Party, as the case may be, receives no reply within the established period or if the reply does not contain sufficient information regarding the authenticity of the Proof of Origin or the originating status of the goods, or if the reply determines that the goods were not originating or that the Proofs of Origin were not authentic, the customs authority or the competent authority, as the case may be, may deny preferential tariff treatment to the goods covered by the Proof of Origin which is subject to verification.

Article 3.32: Record Keeping Requirement

1. For the purposes of the verification process pursuant to Article 3.31 (Retroactive Check), each Party shall require that:

    (a) the manufacturer, producer or exporter retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records necessary to prove that the goods for which the Proof of Origin was issued were originating;

    (b) The importers shall retain, for a period not less than five years from the date of importation of the goods, or a longer period in accordance with its domestic laws and regulations, all records to prove that the goods for which preferential tariff treatment was claimed were originating; and

    (c) The competent authority or issuing authority retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Proof of Origin.

2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including but not limited to, digital, electronic, optical, magnetic, or written form.

Article 3.33: Confidentiality

All information related to the application of this Chapter communicated between the Parties shall be treated as confidential. It shall not be disclosed by the authorities of the Parties without permission of the person or authority providing it, except if required in the course of administrative and judicial proceedings, in accordance with each Party's laws and regulations. In such instances, the Party disclosing the information should inform the other Party.

Article 3.34: Contact Points

Each Party shall endeavour to designate, within 150 days of the date of entry into force of this Agreement, one or more contact points within its competent authority for the implementation of this Chapter and notify the other Party of the contact details of that contact point or those contact points. Each Party shall promptly notify the other Party of any change to those contact details.

Article 3.35: Mutual Assistance

The competent authorities of the Parties shall provide each other with the following before the date of entry into force of this Agreement, and with any update thereafter:

(a) A specimen impression of the official stamps used in their offices for the issue of Certificate of Origin;

(b) Name and address of the competent authorities responsible for verifying the Proof of Origin;

(c) Secured web address for the QR codes and electronic certificates authentications, if applicable.

SECTION E: CONSULTATION AND MODIFICATIONS

Article 3.36: Subcommittee on Rules of Origin

1. A Subcommittee on Rules of Origin (hereinafter referred to as the "Subcommittee") is hereby established, consisting of representatives of each Party. The Subcommittee shall meet, in person or by any other means, as necessary.

2. The Subcommittee may consider any matter arising under this Chapter.

3. In relation to a matter referred to in paragraph 2, the functions of the Subcommittee may include:

   (a) monitoring the implementation and operation of this Chapter;

   (b) revising the Product Specific Rules (PSR) list in Annex 3A (Product Specific Rules (PSR)), on the basis of the transposition of the HS or at the request of either Party;

   (c) making recommendations to the Joint Committee with regards to matters of its competence;

   (d) developing "Explanatory Notes" for the interpretation and application of this Chapter; and

   (e) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

4. The Joint Committee shall establish the rules of working procedures of the Subcommittee.

ANNEX 3A
PRODUCT SPECIFIC RULES (PSR)

Headnotes

1. For interpreting the rules of origin in the table of the Product Specific Rules of this Annex:

   (a) **HS Code** means the tariff classification number as set out in the HS[1];

   (b) **Section** means the sections as set out in the HS;

   (c) **Chapter** means the first two digits of the tariff classification number as set out in the HS;

   (d) **Heading** means the first four digits of the tariff classification number as set out in the HS;

   (e) **Subheading** means the first six digits of the tariff classification number as set out in the HS.

2. The table of the Product Specific Rules is set out as follows:

   (a) Column 1 – HS Code (heading or subheading)

   (b) Column 2 – Good description, as set out in the HS

   (c) Column 3 – Product Specific Rules of Origin

   (d) Column 4 – Alternative Product-Specific Rules of Origin

3. Where a rule is specified in columns 3 and 4, the exporter or producer may apply either the rule set out in column 3 or 4.

4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or subheading as described in column 2.

5. Where a product specific rule of origin requires that the materials used undergo a change in tariff classification or a specific working or processing operation, the rules shall apply only to non-originating materials.

[1] The PSR is based on HS Nomenclature 2022 Edition.

6. Where a product specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone the required change in tariff classification.

7. If a product specific rule of origin is defined by a criterion of change in tariff classification that is accompanied by the expression "except", it shall be construed to mean that the product specific rule of origin requires the excluded materials to be originating for the good to be originating.

8. For the purposes of column 3 and 4:

   (a) The expression "**all the materials of Chapter (..) are wholly obtained (WO)**" means that the said materials must satisfy the wholly obtained or produced criteria in accordance with Article 3.3 (Wholly Obtained Goods);

   (b) **CC (Change in Chapter)** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;

   (c) **CTH (Change in Tariff Heading)** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;

   (d) **CTSH (Change in Tariff Sub-Heading)** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;

   (e) **QVC** means Qualifying Value Content as per paragraph 3 of Article 3.4 (Sufficient Working or Processing);

   (f) **N/A** means no rules are applicable.

9. Note to Chapter 3:

   The fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry or larvae. "Fry" means immature fish at a post-larval stage, including fingerlings, parr, smolts, and elvers.

10. Note to Section II (Chapters 6-14):

    Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from

a non-party.

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
Chapter 1	Live animals.	All animals of Chapter 1 are wholly obtained	N/A
Chapter 2	Meat and edible meat offal.	All the materials of Chapter 2 used are wholly obtained	N/A
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	All the materials of Chapter 3 used are wholly obtained	N/A
Chapter 4 ex 0406	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included. Cheese and Curd	All the materials of Chapter 4 used are wholly obtained CTH	N/A QVC 35%
Chapter 5	Products of animal origin, not elsewhere specified or included.	All the materials of Chapter 5 used are wholly obtained	N/A
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	All the materials of Chapter 6 used are wholly obtained	N/A
Chapter 7	Edible vegetables and certain roots and tubers.	All the materials of Chapter 7 used are wholly obtained	N/A
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	All the materials of Chapter 8 used are wholly obtained	N/A

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
ex 0801 ex 0802	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. Other nuts, fresh or dried, whether or not shelled or peeled.	CTSH	35%
Chapter 9	Coffee, tea, maté and spices.	CC	QVC 35%
ex 0901	Coffee.	CTSH	QVC 35%
ex 0902	Tea.	CTSH	QVC 35%
Chapter 10	Cereals.	All the materials of Chapter 10 used are wholly obtained	N/A
Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten.	CTH	QVC 35%
Chapter 12	Oil, seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	All the materials of Chapter 12 used are wholly obtained	N/A
Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	CTH	QVC 35%
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	CTH	QVC 35%
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	CTSH	QVC 35%
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	CTSH	QVC 35%
Chapter 17	Sugars and sugar confectionery.	CTSH	QVC 35%
Chapter 18	Cocoa and cocoa preparations.	CTSH	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	CTH	QVC 35%
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants.	CTSH	QVC 35%
Chapter 21	Miscellaneous edible preparations.	CTSH	QVC 35%
Chapter 22	Beverages, spirits and vinegar.	CTH	QVC 35%
Chapter 23	Residue and waste from the food industries; prepared animal fodder.	CTSH	QVC 35%
Chapter 24	Tobacco and manufactured tobacco substitutes.	CTH	QVC 35%
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime.	CTH	QVC 35%
ex 2515	Marbles.	CTSH	QVC 35%
Chapter 26	Ores, slag and ash.	CTH	QVC 35%
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	CTH	QVC 35%
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	CTH	QVC 35%
Chapter 29	Organic chemicals.	CTH	QVC 35%
Chapter 30	Pharmaceutical products.	CTH	QVC 35%
Chapter 31	Fertilisers.	CTH	QVC 35%
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	CTH	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	CTH	QVC 35%
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	CTH	QVC 35%
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	CTH	QVC 35%
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	CTH	QVC 35%
Chapter 37	Photographic or cinematographic goods.	CTH	QVC 35%
Chapter 38	Miscellaneous chemical products.	CTH	QVC 35%
Chapter 39	Plastics and articles thereof.	CTH	QVC 35%
Chapter 40	Rubber and articles thereof.	CTH	QVC 35%
Chapter 41	Raw hides and skins (other than furskins) and leather.	CTH	QVC 35%
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut).	CTH	QVC 35%
Chapter 43	Furskins and artificial fur; manufactures thereof.	CTH	QVC 35%
Chapter 44	Wood and articles of wood; wood charcoal.	CTH	QVC 35%
Chapter 45	Cork and articles of cork.	CTH	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	CTH	QVC 35%
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	CTH	QVC 35%
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	CTH	QVC 35%
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	CTH	QVC 35%
Chapter 50	Silk.	CTH	QVC 35%
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric.	CTH	QVC 35%
Chapter 52	Cotton.	CTH	QVC 35%
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.	CTH	QVC 35%
Chapter 54	Man-made filaments.	CTH	QVC 35%
Chapter 55	Man-made staple fibres.	CTH	QVC 35%
Chapter 56	Wadding, felt and non wovens; special yarns; twine; cordage, ropes and cables and articles thereof.	CTH	QVC 35%
Chapter 57	Carpets and other textile floor coverings.	CTH	QVC 35%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.	CTH	QVC 35%
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile	CTH	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
	articles of a kind suitable for industrial use.		
Chapter 60	Knitted or crocheted fabrics.	CTH	QVC 35%
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted.	CTH	QVC 35%
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted.	CTH	QVC 35%
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags.	CTH	QVC 35%
Chapter 64	Footwear, gaiters and the like; parts of such articles.	CTH	QVC 35%
Chapter 65	Headgear and parts thereof.	CTH	QVC 35%
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof.	CTH	QVC 35%
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.	CTH	QVC 35%
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials.	CTH	QVC 35%
Chapter 69	Ceramic products.	CTH	QVC 35%
Chapter 70	Glass and glassware.	CTH	QVC 35%
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.	CTH	QVC 30%
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed).	CTSH	QVC 30%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
7106, 7108 and 7110	Precious metals: — Unwrought — Semi-manufactured or in powder form	CTH except from 7106, 7108 and 7110 or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured.	Manufacture from metals clad with precious metals, unwrought	
Chapter 72	Iron and steel.	CTH	QVC 35%
Chapter 73	Articles of iron or steel.	CTH	QVC 35%
Chapter 74	Copper and articles thereof.	CTH	QVC 35%
Chapter 75	Nickel and articles thereof.	CTH	QVC 35%
Chapter 76	Aluminium and articles thereof.	CTH	QVC 35%
Chapter 78	Lead and articles thereof.	CTH	QVC 35%
Chapter 79	Zinc and articles thereof.	CTH	QVC 35%
Chapter 80	Tin and articles thereof.	CTH	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
Chapter 81	Other base metals; cermets; articles thereof.	CTSH	QVC 35%
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	CTH	QVC 35%
Chapter 83	Miscellaneous articles of base metal.	CTH	QVC 35%
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	CTH, however where the good and its parts or accessories are classified in the same heading then the applicable rule shall be CTSH instead of CTH	QVC 35%
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	CTH, however where the good and its parts or accessories are classified in the same heading then the applicable rule shall be CTSH instead of CTH	QVC 35%
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.	CTH	QVC 35%
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.	CTH, however where the good and its parts or accessories are	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
		classified in the same heading then the applicable rule shall be CTSH instead of CTH	
Chapter 88	Aircraft, spacecraft, and parts thereof.	CTH	QVC 35%
Chapter 89	Ships, boats and floating structures.	CTH	QVC 35%
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.	CTH, however where the good and its parts or accessories are classified in the same heading then the applicable rule shall be CTSH instead of CTH	QVC 35%
Chapter 91	Clocks and watches and parts thereof.	CTH	QVC 35%
Chapter 92	Musical instruments; parts and accessories of such articles.	CTH	QVC 35%
Chapter 93	Arms and ammunition; parts and accessories thereof.	CTH	QVC 35%
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	CTH, however where the good and its parts or accessories are classified in the same heading then the applicable rule shall be CTSH instead of CTH	QVC 35%

HS Code	Description of Product	PSR	
(1)	(2)	(3)	(4)
Chapter 95	Toys, games and sports requisites; parts and accessories thereof.	CTH	QVC 35%
Chapter 96	Miscellaneous manufactured articles.	CTH	QVC 35%
Chapter 97	Works of art, collectors' pieces and antiques.	CTH	QVC 35%

ANNEX 3B: CERTIFICATE OF ORIGIN

1. Exporter's Name, Address, Country 2. Producer's Name, Address, Country (optional) 3. Importer's Name and Address, Country	*4. CERTIFICATE NO.* **COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED ARAB EMIRATES AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM** **CERTIFICATE OF ORIGIN** **FORM UAE -VN** Issued in _____ (Country) See Overleaf Notes
5. Means of transport and route, (optional) Shipment Date: Vessel's Name / Aircraft, etc. Port of Discharge: Port of Destination:	6. ☐ Non-party invoice (Name of non-party) 7. Observations

8. Item number	9. Marks and numbers on packages; Number and kind of packages; Description of goods; HS code in six digits	10. Origin Criteria	11. Gross Weight, Quantity	12. Number and date of invoices

13. Declaration by the exporter	14. Certification
The Undersigned hereby declares that he/she has read the instructions for filling out this certificate and that the goods comply with the origin requirements specified in this Agreement. Date Stamp and Signature	We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. Signature and Stamp [QR Code or Website] Date, signature and stamp of Competent Authority

OVERLEAF NOTES

Box 1: State the full legal name, address, (including country) of the exporter.

Box 2: Provide the producer of the goods (name and country). If the producer and the exporter are the same, complete box with the details as on Box 1. If the exporter or the producer wishes this information to be confidential, then it is acceptable to state "Available to the competent authority or authorized body upon request".

Box 3: State the full legal name, address (including country) of the importer.

Box 4: State the certificate number. This box is for the use of the issuing authority.

Box 5: Provided it is known complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge.

Box 6: In the case where invoices are issued by a non-party, the "Non-party invoice" box should be ticked (√) and such information as the name and address of the company issuing the invoice shall be indicated. In an exceptional case where the invoice issued by a non-party is not available at the time of issuance of the certificate of origin, filling Box 11 shall not be required.

Box 7: This box shall bear observations made by the country of exportation, for example:

"Issued Retrospectively": In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment or the Certificate of Origin may be issued retrospectively, in accordance with paragraph 1 of Article 3.25 (Certificate of Origin Issued Retrospectively).

"Certified True Copy": In case of loss or destruction of the original Certificate of Origin in accordance with Article 3.26 (Loss of the Certificate of Origin).

"Replacement": In case of issuing a replacement Certificate of Origin in accordance with Article 3.28 (Treatment of Erroneous Declaration in the Certificate of Origin), indicate the number of the previous Certificate of Origin.

Box 8: State the item number.

Box 9: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. Shipping Marks and numbers on the packages, number and kind of package shall also be specified. For each good, identify the correct six-digit HS tariff classification of the good. If the tariff classification is given in more than six-digits, only the first six-digits will be taken into consideration.

Box 10: For exports from a Party to the other Party to be eligible for preferential treatment the exporter must indicate in Box 10 the origin criteria on the basis of which he or she claims that his or her goods qualify for preferential treatment, in the manner shown in the following table:

Origin Criteria	
(a) Goods wholly obtained or produced in the country of exportation satisfying Article 3.3 (Wholly Obtained Goods)	"WO"
(b) Goods satisfying Article 3.4 (Sufficient Working or Processing) • Change in Tariff Classification • Qualifying Value Content • Specific Manufacturing or Processing	 "CTC" "QVC" "SP"
(c) Goods Produced Exclusively from originating materials in accordance with subparagraph 1(c) of Article 3.2 (Originating Goods)	"PE"

Box 11: Gross weight should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.

Box 12: Invoice number and date of invoices should be shown here. In an exceptional case where the invoice issued by a non-party is not available at the time of issuance of the certificate of origin, filling Box 12 shall not be required.

Box 13: This box must be completed, signed, and dated by the exporter. Insert the place, date of signature.

Box 14: This box must be completed, signed, dated, and stamped by the authorised person of the Competent Authority.

ANNEX 3C
ORIGIN DECLARATION PURSUANT TO ARTICLE 3.23

The exporter of the goods covered by this document (authorisation No [1].....) declares that, except where otherwise clearly indicated, these goods are of ..... preferential origin in accordance with the rules of origin of the UAE – Viet Nam Comprehensive Economic Partnership Agreement (CEPA) and that the origin criteria met is .....

[2] Place and Date

[3] Name, signature and seal of the exporter

[1] The authorisation number of the approved exporter must be entered in this space.
[2] These indications may be omitted if the information is contained on the document itself.
[3] In cases where the approved exporters may not be required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 3D
STATEMENT OF ORIGIN PURSUANT TO ARTICLE 3.20(2)(d)

The exporter of the goods covered by this document declares that these goods, unless otherwise clearly specified, comply with and satisfy the provisions of Chapter 3 (Rules of Origin) of the UAE – Viet Nam Comprehensive Economic Partnership Agreement (CEPA).

Place and Date	Signature of the exporter

CHAPTER 4
CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Definitions

For the purposes of this Chapter:

Authorized Economic Operator(s) (AEO) means the programme which recognises an operator involved in the international movement of goods in whatever function that has been approved by the national Customs Administration as complying with the World Customs Organization (WCO) or equivalent supply chain security standards;

Customs Administration means the Federal Authority of Identity, Citizenship, Customs and Port Security for the UAE, and the General Department of Viet Nam Customs for Viet Nam;

Customs laws mean legislations and regulations concerning the importation, exportation, transit of goods, or any other customs procedures whether relating to customs duties, taxes or any other charges collected by the Customs Administrations, or to measures for prohibition, restriction, or control enforced by the Customs Administrations;

Customs Mutual Assistance Agreement (CMAA) means the agreement that further enhances customs cooperation and exchange of information between the Parties to secure and facilitate lawful trade.

Customs procedures mean the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to its customs laws and regulations;

Mutual Recognition Arrangement (MRA) means the arrangement between the Parties that mutually recognise AEO authorizations that have been properly granted by one of the Customs Administrations; and

Person means both natural and legal person, unless the context otherwise requires.

Article 4.2: Scope

This Chapter shall apply, in accordance with the Parties' respective national laws, rules and regulations, to customs procedures required for clearance of goods traded between the Parties.

Article 4.3: Objectives

The Parties recognise the importance of customs and trade facilitation matters in the global trading environment, and shall endeavour to strengthen cooperation in this area

with a view to supporting their respective customs legislation and procedures in fulfilling the objectives of promoting trade facilitation while ensuring effective customs control.

Article 4.4: General Provisions

1. The Parties agree that their customs laws and customs procedures shall be transparent, non-discriminatory, consistent and avoid unnecessary procedural obstacles to trade.

2. Customs procedures of the Parties shall conform, where possible, to the standards and recommended practices of the World Customs Organization.

3. The Customs Administration of each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

Article 4.5: Publication and Availability of Information

1. Each Party shall ensure that its laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are promptly published, either on the Internet or in print form in the English language, to the extent possible.

2. Each Party shall designate, establish, and maintain one or more inquiry points to address inquiries from interested persons pertaining to customs matters, and shall endeavour to make available publicly through electronic means, information concerning procedures for making such inquiries.

3. Nothing in this Article or in this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines including those related to conducting risk analysis and targeting methodologies.

4. Each Party shall, to the extent practicable, and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with the new or amended laws and regulations. Such information and publications shall be available in the English language, to the extent possible.

Article 4.6: Risk Management

The Parties shall adopt a risk management approach in its customs activities, based on its identified risk of goods, in order to facilitate the clearance of low-risk consignments, while focusing its inspection activities on high-risk goods.

Article 4.7: Paperless Communications

1. For the purposes of facilitating bilateral exchange of international trade data and expediting procedures for the release of goods, the Parties shall endeavour to provide an electronic environment that supports communication and transactions between their respective Customs Administration and their trading entities.

2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective Customs Administration and their trading entities.

3. The respective Customs Administration of the Parties, in implementing initiatives which provide for the use of paperless communications, shall take into account the methodologies agreed at the WCO.

Article 4.8: Advance Rulings

1. In accordance with its commitments under the WTO Agreement on Trade Facilitation, set out in Annex 1A to the WTO Agreement, the Customs Administration of the Parties upon a request shall issue an advance ruling, in a reasonable time-bound manner, prior to the importation of a good into their territory based on a request containing all the necessary information in relation to:

   (a) tariff classification;

   (b) origin of goods; and

   (c) the application of valuation criteria for a particular case, in accordance with the Customs Valuation Agreement.

2. The importing Party shall apply an advance ruling issued by it under paragraph 1 on the date that the ruling is issued or on a later date specified in the ruling and remain in effect for a reasonable period of time and in accordance with the national procedures on advanced ruling unless the advance ruling is modified or revoked.

3. The advance ruling issued by the Party shall be binding to the person to whom the ruling is issued only.

4. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of an administrative or judicial review or appeal. A Party that declines to issue an advance ruling shall promptly notify, in writing, the person requesting the ruling, setting out the relevant facts and circumstances and the basis for its decision.

5. The importing Party may modify or revoke an advance ruling:

(a) if the ruling was based on an error of fact;

(b) if there is a change in the material facts or circumstances on which the ruling was based;

(c) to conform with a modification of this Chapter; or

(d) to conform with a judicial decision or a change in its domestic law.

6. Each Party shall provide written notice to the applicant explaining the Party's decision to revoke or modify the advance ruling issued to the applicant.

7. Each Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein. That modification or revocation of an advance ruling shall not be applied to importations of a good that have occurred prior to that date, unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.

8. Notwithstanding paragraph 3, the issuing Party may postpone the effective date of the modification or revocation of an advance ruling for a reasonable period of time and in accordance with each Party's national laws or procedures on advance rulings, where the person to whom the advance ruling was issued demonstrates that he has relied in good faith to his detriment on that ruling.

Article 4.9: Penalties

1. Each Party shall maintain measures applicable in imposing penalties, under its domestic law for violations of the Party's customs laws, regulations or procedural requirements.

2. Each Party shall ensure that penalties issued for a breach of a customs law, regulations or procedural requirements are imposed only on the person responsible for the breach under its laws.

3. Each Party shall ensure that the penalty imposed by its Customs Administration is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.

4. Each Party shall ensure that it maintains measures to avoid conflicts of interest in the assessment and collection of penalties and duties.

5. Each Party shall ensure that if a penalty is imposed by its Customs Administration for a breach of a customs law, regulation or procedural requirement, an explanation in writing is provided to the person upon whom the penalty is imposed specifying the nature of the breach and the law, regulation or procedure used for determining the penalty amount.

Article 4.10: Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:

   (a) provide for the expedite release of goods upon receipt of the customs declaration and fulfilment of all applicable requirements and procedures;

   (a) provide for the electronic submission and processing of documentation and data, including manifests, prior to the arrival of the goods in order to expedite the release of goods from customs control upon arrival;

   (b) allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities; and

   (c) inform the importer the reasons why the goods are not released, including, to the extent permitted by its laws, which border agency, if not the Customs Administration, has withheld release of goods.

3. Nothing in this Article requires a Party to release a good if its requirements for release have not been met nor prevents a Party from liquidating a security deposit in accordance with its law.

4. Each Party may allow, to the extent practicable and in accordance with its customs laws, goods intended for import to be moved within its territory under customs control from the point of entry into the Party's territory to another customs office in its territory from where the goods are intended to be released, provided the applicable regulatory requirements are met.

Article 4.11: Authorized Economic Operators

In order to facilitate trade and enhance compliance and risk management between them, the Parties shall endeavour to mutually conclude an Authorized Economic Operator (AEO) Mutual Recognition Arrangement (MRA).

Article 4.12: Border Agency Cooperation

Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade pursuant to this Chapter.

Article 4.13: Expedited Shipments

Each Party shall adopt or maintain expedited customs procedures for goods entered through air cargo facilities while maintaining appropriate customs control and selection. These procedures shall:

(a) provide for information necessary to release an express shipment to be submitted and processed before the shipment arrives;

(b) allow a single submission of information covering all goods contained in an express shipment, such as a manifest through, if possible, electronic means[1];

(c) to the extent possible, provide for the release of certain goods with a minimum of documentation;

(d) under normal circumstances, provide for express shipments to be released as fast as possible after submission of the necessary customs documents, provided the shipment has arrived;

(e) apply to shipments of any weight or value recognising that a Party may require formal entry procedures as a condition for release, including declaration and supporting documentation and payment of customs duties, based on the good's weight or value; and

(f) provide that, under normal circumstances, shipments values at or below a fixed amount set under a Party's law shall be exempted from customs duty.[2]

Article 4.14: Review and Appeal

1. Each Party shall ensure that any person to whom it issues a determination on a customs matter has access to:

(a) at least one level of administrative review of determinations by its Customs Administration independent[3] of either the official or office responsible for the decision under review; and

(b) judicial review of decisions taken at the final level of administrative review.

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[1] Additional documents may be required as a condition for release.

[2] Notwithstanding this Article, a Party may assess customs duties, or may require formal entry documents, for restricted or controlled goods, such as goods subject to import licensing or similar requirements.

[3]The level of administrative review for the UAE may include the competent authority supervising the Customs Administration.

2. Each Party shall ensure that its procedures for appeal and review are carried out in a non-discriminatory and timely manner.

3. Each Party shall ensure that an authority conducting a review or appeal under paragraph 1 notifies the person in writing of its determination or decision in the review or appeal, and the reasons for the determination or decision.

Article 4.15: Customs Cooperation

1. 1. With a view to further enhancing customs cooperation, the Customs Administrations of the Parties will consider to conclude and adopt a Customs Mutual Assistance Agreement whenever possible.

2. The Contracting Parties shall, for the purposes of applying customs legislations and to give effect to the provisions of this Agreement, endeavour to:

   (a) co-operate and assist each other in the prevention and investigation of offences against customs legislations;

   (b) upon request, provide each other information to be used in the enforcement of customs legislations; and

   (c) co-operate in the research, development and application of new customs procedures, in the training and exchange of personnel, sharing of best practices, and in other matters of mutual interest.

3. Assistance under this Chapter shall be provided in accordance with the domestic law of the requested Party and the Party's available resources.

4. The Parties shall exchange official contact points with a view to facilitating the effective implementation of this Chapter.

Article 4.16: Confidentiality

1. Nothing in this Chapter shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. Each Party shall maintain, in accordance with its domestic law, the confidentiality of information obtained pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

3. Any information received under this Chapter shall be treated as confidential and shall not be provided to a third party without written consent of the providing Party.

CHAPTER 5
TRADE REMEDIES

Article 5.1: Scope

1. With respect to the UAE, this Chapter shall apply to the trade remedies investigations and measures that are taken under the authority of the Minister of Economy or its successor.

2. With respect to Viet Nam, this Chapter shall apply to the trade remedies investigations and measures that are taken under the authority of the Minister of Industry and Trade of Viet Nam or its successor.

Article 5.2: Anti-Dumping and Countervailing Measures

1. The Parties reaffirm their rights and obligations under the provisions of Article VI and Article XVI of the GATT 1994, the Anti-Dumping Agreement and the SCM Agreement.

2. The Parties recognise the right to apply measures consistent with Article VI of the GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, and the importance of promoting transparency.

3. Except as otherwise stipulated in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to anti-dumping and countervailing measures, including the initiation and conduct of anti-dumping and countervailing duty investigations, as well as the application of anti-dumping and countervailing measures.

4. When the investigating authority of a Party receives a properly documented application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a product from the other Party, the former Party shall notify the other Party of the application as far in advance of the initiation of such investigation and by no later than 10 days before the date of initiation of the investigation.

5. As soon as possible after accepting a properly documented application for a countervailing duty investigation in respect of a product of the other Party, and in any event before initiating an investigation, the Party shall provide written notification of its receipt of the application to the other Party and invite the other Party for consultations with the aim of clarifying the situation as to the matters referred to in the application and arriving at a mutually agreed solution.

6. The investigating authority of each Party shall ensure, before a final determination is made, the disclosure of all essential facts under consideration which form the basis for the decision whether to apply definitive measures. This is without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing and allow interested parties sufficient time to make their comments.

7. Interested parties should be granted the right to express their views during anti-dumping and countervailing duty investigations in accordance with the conditions of each Party's domestic laws and regulations.

8. The Parties shall observe the following practices in anti-dumping or countervailing cases between them in order to enhance transparency in the implementation of the WTO Agreement:

   (a) when dumping margins are established, assessed, or reviewed under Articles 2, 9.3, 9.5, and 11 of the Anti-Dumping Agreement regardless of the comparison bases under Article 2.4.2 of the Anti-Dumping Agreement, all individual margins, whether positive or negative, should be counted toward the average;

   (b) if a decision is taken to impose an anti-dumping duty pursuant to Article 9.1 of the Anti-Dumping Agreement, the Party taking such a decision may apply the "lesser duty" rule, by imposing a duty which is less than the dumping margin where such lesser duty would be adequate to remove the injury to the domestic industry; and

   (c) the investigating Party shall request an exporter or producer in the territory of the other Party for a timely response to its questionnaires. When the investigating Party finds a major deficiency in information in a questionnaire response from relevant exporter or producer received before the deadline or requires clarifications for the purposes of investigation, the investigating Party shall demand the missing information or request clarification of information concerning the answers to the questionnaires. This procedure shall not be used to cause unwarranted delays in the investigation or to circumvent the deadlines which are provided in the Party's domestic laws and regulations.

9. In an anti-dumping investigation, where a Party's authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration and adequate opportunity for consultations, to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in the suspension of the investigation without the imposition of anti-dumping duties, through the means provided for in the Party's domestic laws and regulations.

10. In a countervailing duty investigation, where a Party's authorities have made a preliminary affirmative determination of subsidisation and injury caused by such subsidisation, the Party shall afford due consideration and adequate opportunity for consultations, to the other Party and exporters of the other Party, regarding proposed undertakings on price, which, if accepted, may result in the suspension of the investigation without the imposition of countervailing duties, through the means provided for in the Party's domestic laws and regulations.

11. The Parties agree to examine, with special care, any application for the initiation of an antidumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review. Unless this pre-initiation examination indicates that the circumstances have changed, the investigation shall not proceed.

12. When imports of a product from more than one country are simultaneously subject to anti-dumping or countervailing duty investigation, a Party shall examine, with special care, whether the cumulative assessment of the effect of the imports from the other Party is appropriate in light of the conditions of competition between the imported goods and the conditions of competition between the imported goods and the like domestic goods.

Article 5.3: Transitional Safeguard Measures

1. For the purposes of this Article:

domestic industry means, with respect to an imported product, the producers as a whole of the like or directly competitive products operating within the territory of a Party, or those producers whose collective output of the like or directly competitive products constitutes a major proportion of the total domestic production of that product;

provisional transitional safeguard measure means a provisional safeguard measure described in paragraph 12;

serious injury means a significant overall impairment in the position of a domestic industry;

threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent;

transition period, means, in relation to a particular product, the period of the staged tariff elimination for that good, in accordance with a Party's Schedule in Annex 2A (Schedules of Tariff Commitments) of Chapter 2 (Trade in Goods); and

transitional safeguard measure means a transitional safeguard measure described in paragraph 2.

2. If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating product of the other Party is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to the domestic industry producing a like or directly competitive product, the importing Party may, to the extent necessary to prevent or remedy serious injury, apply a transitional safeguard measure consisting of:

   (a) the suspension of further reduction of any rate of customs duty provided for under this Agreement on the product; or

   (b) an increase in the rate of customs duty on the product to a level not to exceed the lesser of:

      (i) the most-favoured-nation applied rate of customs duty in effect on the day when the transitional safeguard measure is taken; or
      (ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date this Agreement enters into force.

3. A Party shall immediately notify the other Party in writing upon:

   (a) initiating an investigation described in paragraph 5;

   (b) making a finding of serious injury or threat of serious injury caused by increased imports described in paragraph 2; or

   (c) taking a decision to apply, extend or modify a transitional safeguard measure.

4. On request of a Party whose product is subject to a transitional safeguard investigation under this Article, the Party conducting that investigation shall enter into consultations with the requesting Party with a view to reviewing the non-confidential version of the information arising from the investigation and exchanging views on the measure.

5. A Party shall apply a transitional safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

6. In the investigation described in paragraph 5, the Party shall comply with the requirements of Article 4.2 (a) and (b) of the Safeguards Agreement, and to this end, Article 4.2 (a) and (b) of the Safeguards Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

7. Each Party shall ensure that its competent authorities complete the investigation referred to in paragraph 5 within one year following its date of initiation.

8. A Party shall not apply a transitional safeguard measure:

   (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

   (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a transitional safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or

   (c) beyond the expiration of the transition period.

9. A Party shall not apply a transitional safeguard measure more than once on the same product.

10. Where the expected duration of a transitional safeguard measure is over one year, the Party applying the measure shall progressively liberalise it at regular intervals during the period of application.

11. When a Party terminates a transitional safeguard measure, the rate of customs duty for the originating product subject to that measure shall be the rate that, in accordance with the Party's Schedule in Annex 2A (Schedules of Tariff Commitments) of Chapter 2 (Trade in Goods), would have been in effect but for that measure.

12. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a provisional transitional safeguard measure pursuant to a preliminary determination by its competent authorities that there is clear evidence that imports of an originating product from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports have caused or are threatening to cause serious injury to the domestic industry.

13. Before applying a provisional transitional safeguard measure, the applying Party shall notify the other Party.

14. The duration of any provisional transitional safeguard measure shall not exceed 200 days, during which time the Party applying that measure shall comply with the requirements of paragraphs 5 and 6.

15. The Party applying the provisional transitional safeguard measure shall promptly refund any tariff increases if the investigation described in paragraph 5 does not result in a finding that the requirements of paragraph 2 are met. For greater certainty, the duration of any provisional transitional safeguard measure shall be counted as part of the period described in subparagraph 8(b).

16. No later than 30 days after the application of the transitional safeguard measure, the Party applying that measure shall afford an opportunity for the other Party to consult with the applying Party regarding appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the transitional safeguard measure. The applying Party shall provide such compensation as the Parties mutually agree.

17. If the consultations under paragraph 16 do not result in an agreement on trade liberalising compensation within 30 days of the beginning of the consultations, the Party whose goods are subject to the transitional safeguard measure may suspend the application of concessions, with respect to originating goods of the Party applying the transitional safeguard measure, which have trade effects substantially equivalent to the transitional safeguard measure.

18. A Party against whose product the transitional safeguard measure is applied shall notify the Party applying the transitional safeguard measure in writing at least 30 days before it suspends concessions in accordance with paragraph 17.

19. The right to suspend the application of concessions under paragraph 17 shall not be exercised for the first 24 months during which the transitional safeguard measure is in effect, provided that the transitional safeguard measure has been applied as a result of an absolute increase in imports and that it conforms to this Agreement.

20. The obligation to provide compensation under paragraph 16 and the right to suspend the application of concessions under paragraph 17 shall terminate on the date the transitional safeguard measure terminates.

Article 5.4: Global Safeguard Measures

1. The Parties reaffirm their rights and obligations under Article XIX of the GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of the GATT 1994 and the Safeguards Agreement.

2. A Party shall not apply, with respect to the same product, at the same time:

   (a) a transitional safeguard measure under Article 5.3 (Transitional Safeguard Measures); and

(b) a measure under Article XIX of the GATT 1994 and the Safeguards Agreement.

3. At the request of the other Party and provided that it has a substantial interest, the Party intending to take safeguard measures shall provide immediately written notification of all pertinent information on the initiation of the safeguard investigation, the provisional findings and the final findings of the investigation.

4. For greater certainty, it is considered that a Party has a substantial interest when it is among the five largest suppliers of the imported goods during the most recent three-year period of time, measured in terms of either absolute volume or value.

Article 5.5: Cooperation on Trade Remedies

The Parties shall endeavour to encourage cooperation on trade remedies between the relevant authorities of each Party who have responsibility for trade remedy matters.

Article 5.6: Dispute Settlement

Except for Article 5.3 (Transitional Safeguard Measures), neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 6
SANITARY AND PHYTOSANITARY MEASURES

Article 6.1: Definitions

1. The definitions in Annex A of the SPS Agreement are incorporated into and made part of this Chapter, *mutatis mutandis*.

2. In addition, for the purposes of this Chapter:

Competent Authority means a government body of each Party responsible for measures and matters referred to in this Chapter;

Contact Point means the government body of each Party that is responsible for the implementation and coordination of this Chapter; and

Emergency measure means a sanitary or phytosanitary measure that is applied by the importing Party to a good of the exporting Party to address an urgent problem of human, animal, or plant life or health protection that arises or threatens to arise in the importing Party.

Article 6.2: Objectives

The objectives of this Chapter are to protect human, animal, and plant life or health while facilitating trade, to enhance cooperation, communication, and transparency between the Parties, and to ensure that the Parties' sanitary and phytosanitary measures are science-based and do not create unjustified barriers to trade.

Article 6.3: Scope

This Chapter shall apply to the preparation, adoption and application of all sanitary and phytosanitary measures of each Party that may, directly or indirectly, affect trade between the Parties.

Article 6.4: General Provisions

1. The Parties affirm their rights and obligations under the SPS Agreement.

2. Nothing in this Agreement shall limit the rights and obligations of each Party under the SPS Agreement.

Article 6.5: Contact Points and Competent Authorities

1. Upon the entry into force of this Agreement, each Party shall designate a Contact Point or Contact Points to facilitate communication on matters covered by this Chapter and promptly notify the other Party no later than 30 days after the entry into force of this Agreement.

2. For the purposes of implementing this Chapter, the Competent Authorities of the Parties shall be those listed in Annex 6A (Competent Authorities).

3. Each Party shall keep the information on Contact Points and Competent Authorities up to date and shall promptly inform the other Party of any change.

Article 6.6: Technical Consultations

1. The Parties will work expeditiously to address any specific SPS trade-related issue and commit to carry out the necessary technical level discussions in order to resolve any such issue.

2. At any time, a Party may raise a specific SPS issue with the other Party through the Contact Points and the Competent Authorities, as referred to in Annex 6A (Competent Authorities), and may request additional information related to the issue. The other Party shall respond in a timely manner.

3. If an issue is not resolved through the information exchanged under paragraph 2 and Article 6.9 (Transparency and Exchange of Information), upon request of either Party through its Contact Point, the Parties shall meet in a timely manner to discuss the specific SPS issue, to avoid a disruption in trade, or to reach a mutually acceptable solution. The Parties shall meet either in person or using available technological means.

Article 6.7: Equivalence

1. The Parties recognise that the principle of equivalence as provided for under Article 4 of the SPS Agreement has mutual benefits for both exporting Party and importing Party.

2. The Parties shall follow the procedures for determining the equivalence of sanitary and phytosanitary measures and standards developed by the WTO SPS Committee and relevant international standard-setting bodies in accordance with Annex A of the SPS Agreement, *mutatis mutandis*.

3. The fact that an exported product achieves compliance with sanitary and phytosanitary measures or standards that have been accepted as equivalent to sanitary and phytosanitary measures and standards of the importing Party shall not remove the need for that product to comply with any other relevant, mandatory requirements of the importing Party.

Article 6.8: Emergency Measures

1. If a Party adopts an emergency measure that is necessary for the protection of human, animal, or plant life or health, that Party shall promptly notify the other Party of that measure through the relevant Contact Point and the Competent Authority referred to in Article 6.5 (Contact Points and Competent Authorities). The Party adopting the emergency measure shall take into consideration any information provided by the other Party in response to the notification and, upon request of the other Party, the consultations between the Parties shall be held within 14 working days of the notification.

2. The importing Party shall consider information provided by the exporting Party in a timely manner when making decisions with respect to consignments that, at the time of adoption of the emergency measure, are being transported between the Parties.

3. If a Party adopts an emergency measure, it shall review the scientific basis of that measure within six months and make available the results of the review to the other Party on request. If the Party maintains the emergency measure after the review because the reason for its adoption remains, the Party should review the measure periodically.

Article 6.9: Transparency and Exchange of Information

1. The Parties recognise the value of transparency in the adoption and application of sanitary and phytosanitary measures and the importance of sharing information about such measures on an ongoing basis.

2. In implementing this Chapter, each Party should take into account relevant guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

3. Each Party agrees to notify a proposed sanitary or phytosanitary measure that may have an effect on the trade of the other Party, including any that conforms to international standards, guidelines, or recommendations, by using the WTO SPS notification submission system as a means of notification.

4. The Parties shall exchange information on proposed or actual sanitary and phytosanitary measures which affect or are likely to affect trade between them and relating to each Party's SPS regulatory system and to the extent that any Party desires to provide written comments on a proposed sanitary and phytosanitary measure by the other Party, the Party shall provide those comments in a timely manner.

5. A Party that proposes to adopt a sanitary or phytosanitary measure shall discuss with the other Party, on request and if appropriate and feasible, any scientific or trade concerns that the other Party may raise regarding the proposed measure and the availability of alternative, less trade-restrictive approaches for achieving the objective of the measure.

6. Each Party shall notify the other Party of final sanitary or phytosanitary measures through the WTO SPS notification submission system. Each Party shall ensure that the text or the notice

of a final sanitary or phytosanitary measure specifies the date on which the measure takes effect and the legal basis for the measure. Each Party shall publish, preferably by electronic means, notices of final sanitary or phytosanitary measures.

7. An exporting Party shall notify the importing Party through the Contact Points established under Article 6.5 (Contact Points and Competent Authorities) in a timely and appropriate manner if it has knowledge of:

   (a) a significant or urgent situation of a sanitary or phytosanitary risk in its territory that may affect current trade between the Parties; or

   (b) significant changes in food safety, pest, or disease management, control, or eradication policies or practices that may affect current trade between the Parties.

8. A Party shall provide to the other Party, on request, all sanitary or phytosanitary measures related to the importation of a good into that Party's territory.

9. Each Party shall provide information, upon request of the other Party, on results of import checks in case of rejected or non-compliant consignments, including the scientific basis for such rejections.

Article 6.10: Cooperation

1. The Parties shall cooperate to facilitate the implementation of this Chapter.

2. The Parties shall explore opportunities for further cooperation, collaboration, and information exchange between the Parties on sanitary and phytosanitary matters of mutual interest related to the implementation of the SPS Agreement, consistent with this Chapter. Those opportunities may include trade facilitation initiatives and technical assistance.

3. The Parties may promote cooperation on matters related to the implementation of the SPS Agreement, and the relevant international standard-setting bodies such as the Codex Alimentarius Commission, the International Plant Protection Convention (IPPC), and the World Organisation for Animal Health, as appropriate.

4. If there is mutual interest, and with the objective of establishing a common scientific foundation for each Party's regulatory approach, the Competent Authorities of the Parties are encouraged to:

   (a) share best practices; and

   (b) cooperate on joint scientific data collection.

ANNEX 6A
COMPETENT AUTHORITIES

For the purposes of Chapter 6 (Sanitary and Phytosanitary Measures), the Competent Authorities of each Party are as follows:

1. For the UAE:

    (i) Food Diversity Sector, Ministry of Climate Change and Environment or its successor;

    (ii) Public Health Sector, Ministry of Health and Prevention or its successor.

2. For Viet Nam:

    (i) Ministry of Agriculture and Rural Development:

    (A) The National Authority for Agro-Forestry-Fishery Quality, Processing and Market Development;

    (B) The Department of Animal Health; and

    (C) The Department of Plant Protection, or their successors.

    (ii) Ministry of Health:

    The Viet Nam Food Administration, or its successor.

CHAPTER 7
TECHNICAL BARRIERS TO TRADE

Article 7.1: Definitions

For the purposes of this Chapter, the definitions shall be those contained in Annex 1 of the TBT Agreement.

Article 7.2: Objectives

The objectives of this Chapter are to facilitate trade, including by:

(a) eliminating unnecessary technical barriers to trade;

(b) enhancing transparency; and

(c) promoting greater regulatory cooperation, good regulatory practices and joint cooperation between two Parties.

Article 7.3: Scope

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures that may affect trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to:

(a) technical specifications prepared by a governmental body for its production or consumption requirements which are covered by Chapter 11 (Government Procurement); or

(b) sanitary or phytosanitary measures which are covered by Chapter 6 (Sanitary and Phytosanitary Measures).

Article 7.4: Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

Article 7.5: International Standards

1. Each Party shall use relevant international standards, guides, and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.

2. In determining whether an international standard, guide, or recommendation within the meaning of Article 2 and 5 and Annex 3 of the TBT Agreement exists, each

Party shall base its determination on the principles set out in the *Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade since 1 January 1995* as revised on 15 November 2022 (G/TBT/1/Rev15), and any subsequent version thereof.

Article 7.6: Technical Regulations

1. The Parties shall use international standards as a basis for preparing their technical regulations, unless those international standards are ineffective or inappropriate for achieving the legitimate objectives pursued. Each Party shall, upon request of the other Party, provide its reasons for not having used international standards as a basis for preparing its technical regulations.

2. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements for achieving the equivalence of technical regulations. Where a Party refuses to negotiate such arrangements, it shall, on request of the other Party, provide the reason for its decision.

3. The Parties shall strengthen communications and coordination with each other, where appropriate, in the context of discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.

Article 7.7: Conformity Assessment Procedures

1. The Parties recognise that a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include:

   (a) recognition of the existing international multilateral recognition agreements and arrangements among accreditation bodies as well as conformity assessment bodies to which the Parties are party;

   (b) mutual recognition of conformity assessment results by the other Party.

   (c) designation of conformity assessment bodies located in the territory of the other Party;

   (d) voluntary arrangements between conformity assessment bodies in the territory of each Party;

   (e) utilisation of accreditation to qualify conformity assessment bodies;

   (f) acceptance of supplier's declaration of conformity where appropriate;

   (g) harmonizing conformity assessment procedures as mutually agreed by the Parties; and

   (h) other mechanisms as mutually agreed by the Parties.

2. Each Party shall ensure, whenever possible, that the results of conformity assessment procedures conducted in the territory of the other Party are accepted, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

3. In order to enhance confidence in the consistent reliability of conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved.

4. Each Party shall give positive consideration to a request by the other Party to negotiate agreements or arrangements for the mutual recognition of the results of their respective conformity assessment procedures in areas mutually agreed upon.

5. The Parties shall endeavour to intensify their exchange of information on acceptance mechanisms with a view to facilitating the acceptance of conformity assessment results.

Article 7.8: Cooperation

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to:

   (a) increasing the mutual understanding of their respective systems;

   (b) enhancing cooperation between the Parties' regulatory agencies on matters of mutual interests including health, safety and environmental protection;

   (c) facilitating trade by implementing good regulatory practices; and

   (d) enhancing cooperation, as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards or the relevant parts of them and do not create unnecessary obstacles to trade between the Parties.

2. In order to achieve the objectives set out in paragraph 1, the Parties shall, as mutually agreed and to the extent possible, co-operate on regulatory issues, which may include the:

   (a) promotion of good regulatory practices based on risk management principles;

   (b) exchange of information with a view to improving the quality and effectiveness of their technical regulations;

   (c) development of joint initiatives for managing risks to health, safety, or the environment, and preventing deceptive practices; and

(d) exchange of market surveillance information where appropriate.

3. The Parties shall encourage cooperation between their respective organisations responsible for standardization, conformity assessment, accreditation, and metrology, with the view to facilitating trade and avoiding unnecessary obstacles to trade between the Parties.

4. The Parties shall encourage the cooperation between their relevant standardization activities, such as:

   (a) exchange of information on standards, conformity assessment, metrology;

   (b) exchange of information relating to standards setting procedures; and

   (c) concertation in areas of mutual interests at both international and regional fora.

Article 7.9: Transparency

1. Each Party shall, on request of the other Party, provide information, including the objective of, and rationale for, a technical regulation or conformity assessment procedure which the Party has adopted or proposes to adopt and may affect the trade between the Parties, within a reasonable period of time as agreed between the Parties.

2. When a proposed technical regulation is submitted for public consultation or notified to the WTO, a Party shall give appropriate consideration to the comments received from the other Party, and, on request of the other Party, provide written answers to the comments made by the other Party.

3. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are publicly available.

Article 7.10: Contact Points

1. For the purposes of this Chapter, the contact points are:

   (a) For Viet Nam: The Commission for the Standards, Metrology and Quality of Viet Nam, Ministry of Science and Technology, or its successor; and

   (b) For the UAE: the Standards and Regulations Sector, the Ministry of Industry and Advanced Technology, or its successor.

2. Each Party shall promptly notify the other Party of any change of its contact point.

Article 7.11: Information Exchange and Technical Discussions

1. Any information or explanation that a Party provides on request of the other Party pursuant to this Chapter shall be provided in print or electronically. A Party shall endeavour to respond to such a request within 60 days of the date of receiving request.

2. All communication between the Parties on any matter covered by this Chapter shall be conducted through the contact points designated under Article 7.10 (Contact Points).

3. On request of a Party for technical discussions on any matter arising under this Chapter, the Parties shall endeavour, to the extent practicable, to enter into technical discussions by notifying the contact points designated under Article 7.10 (Contact Points).

CHAPTER 8
TRADE IN SERVICES

Article 8.1: Definitions

For the purposes of this Chapter:

a service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers;

aircraft repair and maintenance services means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance;

airport operation and management services means the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;

commercial presence means any type of business or professional establishment, including through:

(i) the constitution, acquisition or maintenance of a juridical person, or

(ii) the creation or maintenance of a branch or representative office,

within the territory of a Party for the purpose of supplying a service;

computer reservation system services means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

ground handling services means the supply at an airport, on a fee or contract basis, of the following: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;

juridical person means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust/fund, partnership, joint venture, sole proprietorship or association;

juridical person of the other Party means a juridical person which is either:

(i) constituted or otherwise organised under the law of that other Party, and is engaged in substantive business operations in the territory of:

(A) that Party; or

(B) any Member of the WTO and is owned or controlled by natural persons of that other Party or by juridical persons that meet all the conditions of subparagraph (i)(A); or

(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that Party; or

(B) juridical persons of that other Party identified under subparagraph (i).

a juridical person is:

(i) "owned" by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;

(ii) "controlled" by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or

(iii) "affiliated" with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;

measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

measures by Parties means measures taken by:

(i) central, regional or local governments and authorities; and

(ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory;

measures by Parties affecting trade in services include measures in respect of

(i) the purchase, payment or use of a service;

(ii) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and

(iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

monopoly supplier of a service means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;

natural person of the other Party means a national or a permanent resident[1] of the UAE or Viet Nam;

person means either a natural person or a juridical person;

sector of a service means:

(i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule; or

(ii) otherwise, the whole of that service sector, including all of its subsectors;

selling and marketing of air transport services means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions.

services include any service in any sector except services supplied in the exercise of governmental authority;

service consumer means any person that receives or uses a service;

service of the other Party means a service which is supplied:

(i) from or in the territory of that other Party, or in the case of maritime transport, by a vessel registered under the laws of that other Party, or by a person of that other Party which supplies the service through the operation of a vessel and/or its use in whole or in part; or

(ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;

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[1] With respect to the UAE, the term "permanent resident" shall mean any natural person who is in possession of a valid residency permit under the laws and regulations of the UAE.

service supplier means any person that seeks to supply or supplies a service;[2]

supply of a service includes the production, distribution, marketing, sale and delivery of a service;

trade in services is defined as the supply of a service:

(i) from the territory of a Party into the territory of the other Party;

(ii) in the territory of a Party to the service consumer of the other Party;

(iii) by a service supplier of a Party, through commercial presence in the territory of the other Party;

(iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party;

traffic rights means the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

Article 8.2: Scope

1. This Chapter applies to measures by Parties affecting trade in services.

2. This Chapter shall not apply to:

(a) laws, regulations, or requirements governing the procurement by government agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale;

(b) services supplied in the exercise of governmental authority;

(c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; and

[2] Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under the Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

(d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding citizenship, residence or employment on a permanent basis.

Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment.[3]

(e) measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system services;

(iv) airport operation and management services; or

(v) ground-handling services.

Article 8.3: Schedules of Specific Commitments

1. Each Party shall set out in its Schedule of Specific Commitments, the specific commitments it undertakes in accordance with Articles 8.5 (Market Access), 8.6 (National Treatment), and 8.7 (Additional Commitments).

2. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments shall specify:

(a) terms, limitations and conditions on market access;

(b) conditions and qualifications on national treatment;

(c) undertakings relating to additional commitments;

(d) where appropriate, the time-frame for implementation of such commitments; and

(e) the date of entry into force of such commitments.

3. Measures inconsistent with both Articles 8.5 (Market Access) and 8.6 (National Treatment) shall be inscribed in the column relating to Article 8.5 (Market Access).

[3] The sole fact of requiring a visa for natural persons of certain country and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

In this case, the inscription will be considered to provide a condition or qualification to Article 8.6 (National Treatment) as well.

4. The Parties' Schedules of Specific Commitments are set forth in Annex 8A (Schedules of Specific Commitments).

Article 8.4: Most-Favoured-Nation Treatment

1. Except as provided for in its List of MFN Exemptions contained in Annex 8B (List of MFN Exemptions), a Party shall accord immediately and unconditionally, in respect of all measures affecting the supply of services, to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-party.

2. The obligations of paragraph 1 shall not apply to:

   (a) Treatment granted under other existing or future agreements concluded by one of the Parties and notified under Article V or V bis of the GATS as well as treatment granted in accordance with Article VII of the GATS or prudential measures in accordance with the GATS Annex on Financial Services.

   (b) Treatment granted by the UAE to services and service suppliers of the Gulf Cooperation Council ("GCC") Member States under the GCC Economic Agreement and treatment granted by the UAE under the Greater Arab Free Trade Area (GAFTA).

   (c) Treatment granted by Viet Nam to services and service suppliers of the Association of Southeast Asian Nations (ASEAN) Member States under any ASEAN agreement open to participation by any ASEAN Member State, in force or signed after the date of entry into force of this Agreement.

3. The rights and obligations of the Parties in respect of advantages accorded to adjacent countries shall be governed by paragraph 3 of Article II of the GATS, which is hereby incorporated into and made part of this Agreement.

4. If, after the entry into force of this Agreement, a Party enters into any agreement on trade in services with a non-party, it shall consider negotiating, upon request by the other Party, the incorporation into this Agreement of a treatment no less favourable than that provided under the agreement with the non-party. The Parties shall take into consideration the circumstances under which a Party enters into any agreement on trade in services with a non-party.

Article 8.5: Market Access

1. With respect to market access through the modes of supply identified in the definition of "trade in services" contained in Article 8.1 (Definitions), each Party shall accord services and service suppliers of the other Party treatment no less

favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.[4]

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt, either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments, are defined as:

   (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

   (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

   (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;[5]

   (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

   (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and

   (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 8.6: National Treatment

1. With respect to the services sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of

[4] If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in the definition of "trade in services" subparagraph (w)(i) contained in Article 8.1(Definitions) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in the definition of "trade in services" paragraph (w)(iii) contained in Article 8.1 (Definitions), it is thereby committed to allow related transfers of capital into its territory.

[5] Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

all measures affecting the supply of services, treatment no less favourable than that it accords, to its own like services and service suppliers.[6]

2. A Party may meet the requirement in paragraph 1 by according to services and service suppliers of the other Party either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment by a Party shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of that Party compared to the like service or service suppliers of the other Party.

Article 8.7: Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 8.5 (Market Access) and 8.6 (National Treatment), including those regarding qualification, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

Article 8.8: Modification of Schedules

1. (a) A Party (referred to in this Article as the "modifying Party") may modify or withdraw any commitment in its Schedule, at any time after three years have elapsed from the date on which that commitment entered into force, in accordance with the provisions of this Article.

   (b) A modifying Party shall notify its intent to modify or withdraw a commitment pursuant to this Article to the Joint Committee no later than three months before the intended date of implementation of the modification or withdrawal.

2. At the request of a Party the benefits of which under this Chapter may be affected (referred to in this Article as an "affected Party") by a proposed modification or withdrawal notified under subparagraph 1(b), the modifying Party shall enter into negotiations with a view to reaching agreement on any necessary compensatory adjustment. In such negotiations and agreement, the Parties shall endeavour to maintain a general level of mutually advantageous commitments not less favourable to trade than that provided for in Schedules of Specific Commitments prior to such negotiations.

3. If agreement is not reached between the modifying Party and the affected Party before the end of the period provided for negotiations, the affected Party may refer the matter to the Joint Committee.

[6] Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

4. The Joint Committee shall establish procedures for rectification or modification of Schedules. A Party which has modified or withdrawn scheduled commitments under this Article shall modify its Schedule according to such procedures.

Article 8.9: Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. (a) Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, on request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

(b) The provisions of subparagraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

3. Where authorisation is required for the supply of a service on which a specific commitment under this Chapter has been made, the competent authorities of each Party shall:

(a) within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application;

(b) in the case of an incomplete application, on request of the applicant, identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;

(c) on request of the applicant, provide without undue delay information concerning the status of the application; and

(d) if an application is terminated or denied, to the extent possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, in sectors where specific commitments are undertaken, the Parties shall aim to ensure that such requirements are:

(a) based on objective and transparent criteria, such as competence and the ability to supply the service;

(b) not more burdensome than necessary to ensure the quality of the service; and

(c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

5. In determining whether a Party is in conformity with the obligation under paragraph 4, account shall be taken of international standards of relevant international organisations applied by that Party.[7]

6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

7. The Parties shall jointly review the results of the negotiations on disciplines on domestic regulation, pursuant to Article VI:4 of the GATS, with a view of incorporating them into this Chapter.

Article 8.10: Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, and subject to paragraph 3, a Party may recognise, or encourage its relevant competent bodies to recognise, the education or experience obtained, requirements met, or licences or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or their relevant competent bodies, or may be accorded autonomously.

2. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-party, that Party shall afford the other Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education, experience, licences or certifications obtained or requirements met in that other Party's territory should also be recognised.

3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-parties in the application of its standards or criteria for the authorisation, licensing or certification of service suppliers, or a disguised restriction on trade in services.

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[7] The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of the Parties to this Agreement.

Article 8.11: Payments and Transfers

1. Except under the circumstances envisaged in Article 8.14 (Restrictions to Safeguard the Balance-of-Payments), a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 8.14 (Restrictions to Safeguard the Balance-of-Payments) or at the request of the International Monetary Fund.

Article 8.12: Monopolies and Exclusive Service Suppliers

The rights and obligations of the Parties in respect of monopolies and exclusive service suppliers shall be governed by paragraphs 1, 2, and 5, of Article VIII of the GATS, which are hereby incorporated into and made part of this Agreement.

Article 8.13: Business Practices

The rights and obligations of the Parties in respect of business practices shall be governed by Article IX of the GATS, which is hereby incorporated into and made part of this Agreement.

Article 8.14: Restrictions to Safeguard the Balance-of-Payments

1. The Parties shall endeavour to avoid the imposition of restrictions to safeguard the balance of payments.

2. The rights and obligations of the Parties in respect of such restrictions shall be governed by paragraphs 1 to 3 of Article XII of the GATS, which are hereby incorporated into and made part of this Agreement. A Party adopting or maintaining such restrictions, or changing existing restrictions, shall promptly notify the Joint Committee thereof.

Article 8.15: Denial of Benefits

A Party may deny the benefits of this Agreement to a service supplier that is a juridical person, if persons of a non-party own or control that juridical person and the denying Party:

(a) does not maintain diplomatic relations with the non-party; or

(b) adopts or maintains measures with respect to the non-party or a person of the non-party that prohibit transactions with the juridical person or

that would be violated or circumvented if the benefits of this Agreement were accorded to the juridical person.

In the case of the supply of a maritime transport service, if it establishes that the service is supplied:

(a) by a vessel registered under the laws of a non-party, and

(b) by a person which operates and/or uses the vessel in whole or in part but which is of a non-party.

Article 8.16: Review

1. With the objective of further liberalising trade in services between them, the Parties agree to jointly review their Schedules of Specific Commitments and their Lists of MFN Exemptions, taking into account any services liberalisation developments as a result of on-going work under the auspices of the WTO.

2. The first such review shall take place no later than three years after the entry into force of this Agreement.

Article 8.17: Annexes

The following Annexes form an integral part of this Chapter:

- Annex 8A (Schedules of Specific Commitments)
- Annex 8B (List of MFN Exemptions)
- Annex 8C (Movement of Natural Persons)
- Annex 8D (Telecommunications)

ANNEX 8A
UAE SCHEDULE OF SPECIFIC COMMITMENTS

INTRODUCTORY NOTE:

1. This document sets out the United Arab Emirates (UAE)'s Schedule of Specific Commitments under the Trade in Services chapter of the UAE-Viet Nam Comprehensive Economic Partnership Agreement (CEPA). This introductory note should be regarded as forming an integral part of the UAE's schedule.

2. The schedule has been prepared based on the Services Sectoral Classification List in document MTN.GNS/W/120. References to CPC codes refer to the CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) and are meant to define the scope of the commitments, unless otherwise stated.

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 comments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE[1]			
	3) Commercial presence will be through either: (i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted); or (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under UAE law. For some specific sectors and sub-sectors, commercial presence may be conditioned on benefits in the form of technology transfer, Research & Development programmes, technical assistance, and	3) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a shareholding. However, foreign companies authorized to carry on their activities in UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations governing ownership of real estate at the Federal and Emirate levels. (i) Government subsidized services may only be extended to UAE nationals. (ii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in the UAE, whereas local services suppliers or local UAE	• The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws. • Transparency: all disciplines concerning labour, residency and work permits laws are publicly available.

[1] The UAE will not offer any commitments in energy and energy related services. This offer does not include any commitment under these services.

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 comments
	educational and training of local human resources. (iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below. 4) Unbound, except for except for measures concerning the entry or temporary stay of natural persons in the following categories. **A. Business Visitors** A natural person who stays in the UAE, without acquiring remuneration from within the UAE and without engaging in making direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in the UAE: Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period. **B. Intra-corporate Transferees** Intra-corporate transferees: managers, executives and specialists (as defined below) who have been in the employment of a juridical person of	companies may not be required to pay similar taxes keeping in view the provisions of Article XIV, Paragraph (d) of GATS. 4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column	

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 comments
	another Party outside the UAE, for a period of not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. Entry will be subject to the following conditions: (i) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier. (ii) Their entry shall be for a period of three years subject to renewable for additional years. (iii) Their stay in the UAE will be subject to UAE labour and immigration laws. **Definitions:** Managers: persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day to day operation, doesn't include first-line supervisor unless the		

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 comments
	employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service. Executives: Persons within an organization, who primarily direct the management of the organization, establish the goals and policies 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 service or services of the organization. Specialists: persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.		
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			

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 comments
A. Professional Services	1) None.	1) None.	
a. Legal Services (CPC 861)	2) None.	2) None.	
Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)	3) Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement up to 100% foreign equity will be allowed.	3) Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions.	
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	1) None.	1) None.	
	2) None.	2) None.	
	3) Foreign equity is limited to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%.	3) None.	
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
c. Taxation Services (CPC 8630)	1) None.	1) None.	
Only the following sub-sectors:	2) None.	2) None.	
• Business tax planningand consulting (CPC 86301)	3) Foreign equity is limited to 75%.	3) None.	
• Business tax preparation and review services (CPC 86302)	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	

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 comments
d. Architectural Services (CPC 8671) e. Engineering Services (CPC 8672) f. Integrated Engineering Services (CPC 8673) g. Urban planning and landscape architectural services (CPC 8674)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
h. Medical and dental services (CPC 9312)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i. Veterinary services (CPC 93201)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

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 comments
j. Services provided by midwives, nurses, physiotherapists, and paramedical personnel (CPC 93191)	1) Unbound. 2) Unbound. 3) Foreign equity participation is limited to 49% and subject to the approval of the competent UAE authorities. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation services (CPC 842) c. Data processing services (CPC 843) d. Data base services (CPC 844) e. Maintenance and repair services of office machinery and equipment including computers (CPC 845) f. Other computer services (CPC 849	1) None. 2) None. 3) • None for services under CPC 841- 845. • For CPC 849 foreign equity is limited to 70%. Within seven years from the entry into force of the Agreement 100% foreign equity will be allowed. 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. Research and Development Services	1) None. 2) None.	1) None. 2) None.	

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 comments
a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852) c. Interdisciplinary R&D services (CPC 853)	3) None. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
E. Rental and Leasing Services without Operators (excluding rental and leasing services relating to cars) a. Relating to ships (CPC 83103) b. Relating to other transport equipment (CPC 83101 + 83102 + 83105) c. Relating to other machinery and equipment (CPC 83106 – 83109)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
F. Other Business Services a. Advertising services (CPC 871)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the in the horizontal section	

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 comments
b. Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) Foreign equity is limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%. 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. Management consulting services (CPC 8650) d. Services related to Management Consulting (CPC 8660) e. Technical testing and analysis services (CPC 8676)	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.	
i. Services incidental to manufacturing (CPC 884+885, except for 88442)	1) Unbound. 2) None. 3) Foreign equity is limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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 comments
m. Related to scientific and technical consulting services (CPC 8675)	1) None. 2) None. 3) Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861-8866)	1) None. 2) None. 3) Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
o. Building-Cleaning Services (CPC 874)	1) Unbound. 2) Unbound. 3) Foreign equity is limited up to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound, except as indicated under horizontal section.	1) Unbound. 2) None. 3) Unbound. 4) Unbound, except as indicated under horizontal section.	

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 comments
p. Photographic Services (CPC 8750)	1) None. 2) None. 3) Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
q. Packaging Services (CPC 8760)	1) None. 2) None. 3) Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
r. Printing and publishing services (CPC 88442)	1) None. 2) None. 3) Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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 comments
s. Convention services (CPC 87909)*	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
t. Other (CPC 8790)	1) None. 2) None. 3) Foreign equity is limited to 75%. For CPC 87905, foreign equity is limited to 75%. Within 5 years from the entry into force of the Agreement 100% foreign equity will be allowed. 4) Unbound.	1) None. 2) None. 3) None. 4) Unbound.	
2. COMMUNICATION SERVICES			
A. Postal Services (CPC 7511) Only handling of documents, letter posts, and parcels	1) None. 2) None. 3) Foreign equity is limited to 49%.	1) None. 2) None. 3) None.	

* The (*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.

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 comments
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
B. Courier Services (CPC 7512)	1) None. 2) None. 3) Foreign equity is limited to 49%. 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. Telecommunication Services:			
HORIZONTAL COMMITMENTS: • The commitments taken are based on the scheduling principles provided by the following WTO documents: "Notes for scheduling Basic Telecom Services Commitments" (S/GBT/W/2/Rev.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). • This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the TDRA regulatory framework on different issues including but not limited to the spectrum license[2]			
	3) Any network installed in UAE must be operated by a company registered in UAE, the foreign equity of which shall be limited to 49%.		

[2] Broadcasting services" is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, television transmissions or other types of transmissions. In the Telecommunications Law of the UAE, broadcasting is not part of basic telecommunication services.

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 comments
a. Voice telephone services (CPC 7521) b. Packet-switched data transmission services (CPC 7523**) c. Circuit-switched data transmission services (CPC 7523**) d. Telex services (CPC 7523**) e. Telegraph services (CPC 7522**) f. Facsimile services (CPC 7521** + 7529**) g. Private leased circuit services (CPC 7522** + 7523**) h. Electronic mail (CPC 7523**) i. Voice mail (CPC 7523**) j. On-line information and database retrieval (CPC 7523**) k. Electronic data interchange (EDI)(CPC 7523) l. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**) m. Code and protocol conversion (n.a.)	1) Only companies with commercial presence may provide telecom services. 2) Residents are allowed to purchase telecom services in the territory of Vietnam according to the regulatory framework in the UAE and in the territory of Colombia. 3) Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. 4) Unbound, except as indicated in the horizontal section.	1) None, except as indicated in the market access column. 2) None, except as indicated in the market access column. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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 comments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514+516) D. Building completion and finishing work (CPC 517) E. Other Pre-erection work at construction sites (CPC 511) Special trade construction work (CPC 515) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)	1) Unbound. 2) None. 3) (i) Foreign equity is limited to 49%. After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) Large scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars.	1) Unbound. 2) None. 3) None.	

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 comments
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
4. DISTRIBUTION SERVICES			
Distribution Services do not include unmanufactured tobacco, tobacco, tobacco products, alcoholic beverages, pharmaceutical and medical goods.			
B. Wholesale Trade Services (CPC 622)	1) None. 2) None. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
C. Retailing Services • Food Retailing Services (CPC 631) • Non-food Retailing Services (CPC 632)	1) None. 2) None. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
• Sales of motor vehicles(CPC	1) Unbound. 2) Unbound.	1) Unbound. 2) Unbound.	

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 comments
6111)[3] • Sales of parts and accessories of motor vehicles (CPC 6113)[4] • Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121)[5]	3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
D. Franchising (CPC 8929)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
5. EDUCATIONAL SERVICES			

[3] [4] [5] With respect to sale of motor vehicles (CPC 6111), sales of parts and accessories of motor vehicles (CPC 6113), and sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121), distribution services do not include any goods covered by an agency contract registered with the UAE Ministry of Economy in accordance with Law No. 3 of 2022 on commercial agencies and its successor legislation.

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 comments
B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education (CPC 924) E. Other Education Services: Excluding public education	1) None. 2) None. 3) (i) Foreign equity is allowed up to 100%. (ii) Natural persons of Vietnam may be required to obtain authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
6. ENVIRONMENTAL SERVICES			
A. Sewage services (CPC 9401) B. Refuse disposal services (CPC 9402) C. Sanitation and similar services (CPC 9403)	1) None. 2) None. 3) Participation of foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.	1) None. 2) None. 3) None.	

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 comments
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section	
D. Other • Cleaning services for exhaust gases (CPC 94040)	1) None. 2) None. 3) Participation of foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
• Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
• Noise abatement services (CPC 9405) • Nature and landscape protection services (CPC 9406)	1) None. 2) None. 3) Foreign equity is limited to 70%. After 7 years from the entry into	1) None. 2) None. 3) None.	

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 comments
• Other environmental protection services (CPC 9409	force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
7. FINANCIAL SERVICES			
Horizontal Commitments: Commercial presence is allowed up to 100% foreign equity in Dubai International Financial Centre (DIFC) for the following activities: banking services (investment banking, corporate banking, and private banking); capital markets (equity, debt instruments, derivatives and commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; business processing operations and ancillary services.			
A. Insurance and insurance-related services			
Horizontal Commitments: General conditions: • The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of Vietnam does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE. • Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws. • Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, the UAE shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities.			
(i) Direct insurance (including co-insurance):			

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 comments
(a) Life - Life and health insurance services (CPC 81211 and CPC 81212) • Excluding pension fund management	1) Commercial presence is required. 2) Unbound. 3) Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. • Foreign equity is limited to 25% of the capital of UAE life and non-life insurance companies. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(b) Non- life insurance services (CPC 8129) • Including accidents insurance services	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance.	

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 comments
	marine and aviation insurance. 3) • Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. • The establishment of joint ventures with UAE life and non- life insurance companies is not allowed. 4) Unbound, except as indicated	3) None. 4) Unbound, except as indicated in the horizontal section.	
(ii) Reinsurance & retrocession Other insurance services n.e.c. (CPC 81299)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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 comments
(iii) Insurance intermediation, such as brokerage and agency services Only brokers dealing with direct insurance[6] (CPC 8140**)	1) Commercial presence is required, except for marine shipping and commercial aviation insurance and re- insurance intermediation services. None for marine shipping and commercial aviation insurance and reinsurance intermediation services. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None, except as indicated in the market access column. 2) None, except as indicated in the market access column. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(iv) Insurance consultancy (CPC 81402)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Actuarial services (CPC 81404)	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the	1) None, expect as indicated in the market access column.	

[6] For greater certainty "Direct Insurance" means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (including accident insurance (CPC 8129).

** Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

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 comments
	territory of its country into the territory of the UAE). 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Loss Adjustment, risk assessment and claim settlement services (CPC 81403)	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. Banking and other financial services (excluding insurances)			
(v) Acceptance of deposits and other repayable funds from the public	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) None. 2) None. 3) None.	

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 comments
	(iii) Unbound for the expansion of activities of existing financial entities. (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(vii) Financial leasing	1) None.	1) None.	

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 comments
	2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) None. 2) None. 3) None.	

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 comments
	(iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49% 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
(ix) Guarantees and commitments	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-	1) None.	1) None.	

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 comments
counter market or otherwise, the following: A. money market instruments (including cheques, bills, certificates of deposits); B. foreign exchange; C. derivative products including, but not limited to, futures and options; D. exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; E. transferable securities; F. other negotiable instruments and financial assets, including bullion	2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xi) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) None. 2) None. 3) None.	

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 comments
	(iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
(xii) Money broking	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xiii) Asset management, (only cash or portfolio management, all forms of	1) None.	1) None.	

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 comments
collective investment schemes and management)	2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xiv) Provision and transfer of financial information, and financial data processing and related software.	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) None. 2) None. 3) None.	

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 comments
	(iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
(xv) Advisory and other auxiliary financial services on all the activities listed in sub- paragraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
8. <u>HEALTH AND RELATED SOCIAL SERVICES</u>			

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 comments
(other than those listed under 1.A.h-i.)			
A. Hospital Services (CPC 9311)	1) None. 2) None. 3) • 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. • Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. 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. Other Human Health Services (CPC 9319, except CPC 93191)	1) None. 2) None. 3) 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests	1) None. 2) None. 3) None.	

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 comments
	taking in to consideration the number of hospital, medical and health centres in a given region. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and restaurants (including catering) (CPC 64110, 64120 & 642, 643)	1) None. 2) None. 3) - Hotels: foreign equity is limited to 49%. For hotel management, foreign equity is limited to 70%. - Restaurants: foreign equity is limited to 70%. 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. Travel agencies and tour operators services (CPC 7471)	1) None.	1) None.	

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 comments
Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	2) None. 3) Unbound. 4) Unbound.	2) None. 3) Unbound. 4) Unbound.	
C. Tourist guides services (CPC 74720) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
10. RECREATIONAL CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A. Entertainment Services (including theatre, live bands and circus services) (CPC 9619) Only for theatre, live bands and circus services	1) None. 2) None. 3) Foreign equity is limited to 75%. 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. News Agency Services (CPC 962 - Only in Dubai Media City)	1) Unbound. 2) Unbound. 3) None.	1) Unbound. 2) Unbound. 3) Unbound.	

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 comments
	4) Unbound.	4) Unbound.	
D. Sporting and Other Recreational Services (Only CPC 96491- only parks and public gardens services)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International Transport freight and passengers (CPC 7211 and 7212, less cabotage transport services) Including the following: • Maintenance and repair of vessels	1) None. 2) None. 3) • Freight: Foreign equity is limited to 49%. • Passengers: Foreign equity is limited to 70%. • Maintenance and repair of vessels: 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.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: • Pilotage • Towing and tug assistance • Provisioning, fueling and watering • Garbage collecting and ballast waste disposal • Port Capitan's services • Navigation aid services

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 comments
Maritime Auxiliary Services: • Maritime cargo handling services[7] • Storage and warehousing services (CPC742) • Container station and depot services[8] • Maritime agency services[9] • Maritime freight forwarding services[10]	1) None. 2) None. 3) Foreign equity is limited to 49%.[11] 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	• Shore based operational services essential to ship operations including communications, water and electrical supplies • Emergency repair facilities • Anchorage, berth and berthing services
C. Air Transport Services d. Maintenance and repair of aircraft and parts thereof	1) None. 2) None. 3) None.	1) None. 2) None. 3) None.	

[7] "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of: the loading/discharging of cargo to/from a ship; the lashing/unlashing of cargo; the reception/delivery and safekeeping of cargos before shipment or after discharge.

[8] "Container station and depot services, means activities consisting in storing containers, weather in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments."

[9] "Maritime agency services, means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organizing the call of the ship or taking over cargoes when required."

[10] "Freight forwarding services" means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information."

[11] Operations and functions maybe subject to specific services obligations set out by operators with concession from public authorities.

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 comments
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
D. Computer Reservation Systems	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.	
E. Rail Transport Services a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112) c. Pushing and towing services (CPC 7130) d. Maintenance and repair of rail transport equipment (CPC 8868) e. Supporting services for rail transport services (CPC 743)	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.	

ANNEX 8A
VIET NAM SCHEDULE OF SPECIFIC COMMITMENTS

Explanatory Notes to Viet Nam's Schedule of Commitments

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991).

2. The alphabetical and numerical divisions are only indicative of the description of specific commitments, but shall not be construed as being a part of the specific commitments.

3. The use of "**" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

4. For greater certainty, Viet Nam does not recognise permanent residences as natural person, in accordance with its domestic laws and regulations.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	(3) None, except: Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract[1], joint venture enterprise, 100% foreign-invested enterprise. Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities[2]. Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound. The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or	(3) None, except: Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitisation is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.	

[1] Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

[2] Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	other form of approval establishing or authorizing the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this Agreement.		
	Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities. Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In this case, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorized by Viet Nam's competent authority.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	The 30% foreign equity limitation for acquisition of Vietnamese enterprises shall be applied for capital contribution in the form of buying shares of joint-stock commercial banks, and for the sectors not committed in this Schedule. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.		
	(4) Unbound, except as measures relating to entry and temporary stay of natural persons who fall in one of the following categories: (a) Intra-corporate transferees Managers, executives and specialists, as defined hereunder, of a foreign enterprise which has established a commercial presence in the territory of Viet Nam, temporarily moving as intra-corporate transferees to that	(4) Unbound, except as indicated in market access column.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	commercial presence and who have been previously employed by the foreign enterprise for at least one year, shall be granted entry and a stay permit for an initial period of three years which may be extended subject to the term of operation of those entities in Viet Nam. At least 20% of the total number of managers, executives and specialists shall be Vietnamese nationals. However, a minimum of 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise. Managers and executives are those who primarily direct the management of the foreign enterprises which have established commercial presence in Viet Nam, receiving only general supervision or direction from the board of directors or stockholders of the business or their equivalent, including directing the establishment or a department or subdivision of the establishment, supervising and controlling the work of other supervisory, professional or managerial employees, having the authority personally to hire and fire or recommend hiring, firing or other personnel		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	actions, and who do not directly perform tasks concerning the actual supply of the services of the establishment. Specialists are natural persons working within an organisation who possess knowledge at an advanced level of expertise and with knowledge of the organisation's services, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the commercial presence, but also of whether the person has a high level of skills or qualification referring to a type of work or trade requiring specific technical knowledge. Specialists may include, but are not limited to, members of licensed professions. (b) Other personnel Managers, executives and specialists, as defined in (a) above, who cannot be substituted by Vietnamese and who are employed outside Viet Nam's territory by a foreign enterprise which has established a commercial presence in the territory of Viet Nam with a		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	view to participating in the foreign enterprise's activities in Viet Nam, shall be granted entry and a stay permit in conformity with the term of the concerned employment contract or for an initial period of three years whichever is shorter, which may be extended subject to the employment contract between them and the commercial presence. (c) Service sales persons Persons not based in the territory of Viet Nam and receiving no remuneration from a source located within Viet Nam, and who are engaged in activities related to representing a service provider for the purpose of negotiating for the sale of the services of that provider where: (i) such sales are not directly made to the general public; and (ii) the salesperson is not directly engaged in supplying the service. The stay of these salespersons is limited to a 90-day period. (d) Persons responsible for setting up a commercial presence Managers and executives (as		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	defined in (a) above) within a juridical person, who are responsible for the setting up, in Viet Nam, of a commercial presence of a service provider of a Member when (i) these people are not engaged in making direct sales or supplying services; and (ii) the service provider has its principal place of business in the territory of a WTO Member other than Viet Nam and has no other commercial presence in Viet Nam. The stay of these persons is limited to a 90-day period. (e) Contractual service suppliers (CSS) Natural persons who are employees of a foreign enterprise having no commercial presence in Viet Nam may enter and stay in Viet Nam for a period of 90 days or for the duration of the contract, whichever is less provided that the following conditions and requirements shall be applied: - The foreign enterprise has obtained a service contract from a Vietnamese enterprise engaged in business operation in Viet Nam. The competent		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	authority of Viet Nam must be able to establish the necessary procedures to guarantee the bona fide character of the contract. - These persons must possess: (a) a university degree or a technical qualification document demonstrating knowledge of an equivalent level; (b) professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws and regulations of Viet Nam; and (c) at least 5 years of professional experience in the sector. - The number of these persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws and regulations and requirement of Viet Nam. - These persons should have been employed by the foreign enterprise having no commercial presence in Viet Nam for a period of no less than 2 years and		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	have met the requirements prescribed for "specialist" above. The entry of these persons is allowed for computer and related services (CPC 841-845, 849) and engineering services (CPC 8672).		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**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 organizations; - 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 like Vietnamese law	(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, etc.) 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 purposes of practicing law in Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	practitioners. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(b) Accounting and 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: Foreign enterprises have to be juridical persons of a WTO Member. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673)	(1) None. (2) None. (3) None, except: Foreign enterprises have to be juridical persons of a WTO Member.	(1) None. (2) None. (3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
		of the Government of Viet Nam[5]. (4) Unbound, except as indicated in the horizontal section.	
(g) Urban planning and urban landscape architectural services (CPC 8674)	(1) None. (2) None. (3) None Foreign enterprises have to be juridical persons of a WTO Member. (4) Unbound, except as indicated in the horizontal section.	(1) None, except the service must be authenticated by an architect who has appropriate practicing certificate working in a Vietnamese architectural organisation which has juridical entity status, and comply with relevant laws and regulations of Viet Nam. (2) None. (3) None, except the responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognised by the Government of Viet Nam. In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service[6]. (4) Unbound, except as indicated in the horizontal section.	

[5] For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

[6] For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**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 authorisation 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. Branching is 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.	
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.	
(c) Relating to other transport equipment	(1) Unbound. (2) None.	(1) Unbound. (2) None.	

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

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
- Relating to rail transport equipment (CPC 83105**)	(3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 70%. (4) Unbound, except as indicated in the horizontal section.	(3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(d) Relating to other machinery and equipment (CPC 83109) (limited to industrial machinery and equipment)	(1) None. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) 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: Foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorised to do advertising services. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.
(b) Market research services (CPC 864, excluding 86402)	(1) None. (2) None. (3) None, except: Joint ventures shall be allowed with foreign capital contribution not exceeding 51% of the legal	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	capital of the joint venture. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	 (4) Unbound, except as indicated in the horizontal section.	
(c) Management consultant services (CPC 865)	(1) None. (2) None. (3) None. Branching is 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.	
(d) Services related to management consulting - CPC 866, except CPC 86602 - Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	(1) None. (2) None. (3) None. Branching is 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.	
(e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	(1) Unbound. (2) None. (3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership 3 years after such access to private sector competition is allowed. Five years after those	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	private sector services suppliers have been granted such access: none. Access to certain geographic areas may be restricted for national security reasons. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(f) Services incidental to agriculture, hunting and forestry (CPC 881)[8]	(1) None. (2) None. (3) None, except: Only in the form of joint-venture or business co-operation contract. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except: Access to certain geographical areas may be restricted.[9] (4) Unbound, except as indicated in the horizontal section.	

[8] Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

[9] For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIV bis of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(h) Services incidental to mining (CPC 883) 1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services. 2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.			
	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None, except as indicated in market access column. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(i) Services incidental to manufacturing (CPC 884 and 885)	(1) None. (2) None. (3) None, except: Only joint ventures with foreign capital contribution not exceeding 50% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(m) Related scientific and technical consulting services[10] (CPC 86751, 86752 and 86753 only)	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None, except as indicated in the market access column. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(1) None. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(q) Packaging services - Packaging services for food products (CPC 876**)	(1) None. (2) None. (3) Unbound, except joint venture with the foreign capital contribution not exceeding 49%	(1) None. (2) None. (3) None, except as indicated in the market access column	

[10] The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
- Packaging services for household cleaners (CPC 876**) - Packaging services for hardware (CPC 876**)	shall be permitted and only limited to packaging services for products manufactured from industrial zones. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512)** * Express delivery services[11], i.e. services consisting of collection, sorting, transport and delivery, whether for domestic or foreign destination, of: (a) Written communication[12], on any kind of physical medium, including: - Hybrid mail service; - Direct mail. Except for the handling of items of written communication the price of which is less than: - 10 times the tariff for the handling of a standard domestic letter in the first weight level for domestic shipments;	(1) None.[14] (2) None. (3) None, except: (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	Services and services suppliers of other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.

[11] Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and address in transit, confirmation of receipt.

[12] Written communication includes letters, postcards, hand writings, or printed matters such as books, newspapers, periodicals, magazines, or commercial documents such as bills and invoices, etc.

[14] The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
- US$9 for international shipments; provided that the gross weight of these items is less than 2,000 grams. (b) Parcels[13] and other goods. * Handling of non-addressed items.			
C. Telecommunication Services Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity including submarine cable capacity, including on a long-term basis, from a facilities-based supplier. A non facilities-based supplier is not otherwise excluded from owning telecommunications equipment within their premises and permitted public service provision points (POP).			
Basic telecommunication services (a) Voice telephone services (CPC 7521) (b) Packet-switched data transmission services (CPC 7523**) (c) Circuit-switched data transmission services (CPC 7523**) (d) Telex services (CPC 7523**) (e) Telegraph services (CPC 7523**) (f) Facsimile services	(1) None, except: *Wire-based and mobile terrestrial services*: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam. Foreign service suppliers shall be permitted to provide such capacity to international VPN and IXP service suppliers licensed in Viet Nam.

[13] Books, catalogues are included hereunder.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(CPC 7521** + 7529**) (g) Private leased circuit services (CPC 7522** + 7523**)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(o*) Other services - Videoconference services (CPC 75292) - Video Transmission services, excluding broadcasting[15] - Radio based services includes: + Mobile telephone (terrestrial and satellite) + Mobile data (terrestrial and satellite) + Paging + PCS + Trunking - Internet Exchange Service (IXP)[16]	- Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisation' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies[17], which are licensed to use satellite-earth stations. (2) None. (3) None, except: *Non facilities-based services:* Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. *Facilities-based services*: Joint venture with	(2) None. (3) None.	

[15] Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

[16] Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

[17] A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other WTO member; c) has been in operation for at least 5 years; d) is publicly listed on the stock exchange of a WTO Member; and e) is licensed to use satellite services in at least one WTO Member.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures. 51% gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
Basic telecommunication services: (o*) Other services - Virtual Private Network (VPN)[18]	(1) None, except: *Wire-based and mobile terrestrial services:* Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisation' representative offices, diplomatic representatives and consulates, high tech and	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam. Foreign service suppliers shall be permitted to provide such capacity to international VPN and IXP service suppliers licensed in Viet Nam.

[18] Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between members of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organisation, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial members of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	software development parks who are licensed to use satellite-earth stations;		
	- Multinational companies[19], which are licensed to use satellite-earth stations. (2) None. (3) None, except: *Non facilities-based services:* Joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70% of legal capital of the joint ventures. *Facilities-based services*: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Value-added services (h) Electronic mail (CPC 7523 **) (i) Voice mail (CPC 7523 **) (j) On-line information and database retrieval (CPC 7523**) (k) Electronic data interchange (EDI) (CPC 7523**) (l) Enhance/value-added facsimile services, incl store and forward, store and retrieve (CPC 7523**) (m) Code and protocol conversion (n) On-line information and data processing (incl. transaction processing) (CPC 843**)	(1) None, except: *Wire-based and mobile terrestrial services:* Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisation' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies[19], which are licensed to use satellite-earth stations. (2) None. (3) None, except: *Non facilities-based services*:	(1) None. (2) None. (3) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto.

	Business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. *Facilities-based services*: Business cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures. Fifty-one % gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Value added services (o) Other - Internet Access Services IAS[19]	(1) *Wire-based and mobile terrestrial services:* None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organisation' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies[19], which are licensed to use satellite-earth stations. (2) None. (3) *Non facilities-based services:* Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed	(1) None. (2) None. (3) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto.

	65% of legal capital of the joint ventures. *Facilities-based services:* Joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
D. Audiovisual Services With regard to motion picture production, distribution and projection services, all films must have their content censored by Viet Nam's competent authorities.			
(a) Motion picture production (CPC 96112, excl. video tape)	(1) Unbound. (2) Unbound. (3) Only in the forms of business cooperation contracts or joint ventures with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) Unbound. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Motion picture distribution (CPC 96113, excl. video tape)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(b) Motion picture projection service (CPC 96121)	(1) Unbound. (2) None. (3) Only through business cooperation contracts or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	contribution shall not exceed 51% of legal capital. Viet Nam's houses of culture, film projection place, public cinema clubs and societies and mobile projection teams are not allowed to engage in business cooperation contract or joint-venture with foreign service suppliers. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(e) Sound recording	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for building (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514, 516) D. Building completion and finishing work	(1) Unbound.* (2) None. (3) None, except: Branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (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.	

* Due to lack of technical feasibility.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(CPC 517) E. Other (CPC 511, 515, 518)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
4. DISTRIBUTION SERVICES			
Measures applicable to all sub-sectors in Distribution Services: Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs[20], explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.			
A. Commission agents' services (CPC 621, 61111, 6113, 6121) B. Wholesale trade services (CPC 622, 61111, 6113, 6121) C. Retailing services (CPC 631 + 632, 61112, 6113, 6121)[21]	(1) Unbound, except none for: - Distribution of products for personal use; - Distribution of legitimate computer software for personal and commercial use. (2) None. (3) None, except: Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except as indicated in Mode 1, market access column. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Franchising services (CPC 8929)	(1) None. (2) None. (3) None, Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	

[20] For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

[21] For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**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.	
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 (CPC 922)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in The horizontal section.	(1) Unbound. (2) None. (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 (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
6. ENVIRONMENTAL SERVICES Access to certain geographic areas may be restricted for national security reasons[22].			
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 authority as defined in Article I:3(c) may be subject to public monopolies or exclusive rights granted to private operators. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except related consulting services. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).
B. Refuse disposal services (CPC 9402)[23]	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) may be subject to public monopolies or exclusive rights granted to private operators. For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only	(1) None. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

[22] 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.

[23] Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by Law.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
C. Sanitation and similar services (CPC 9403)	(1) None. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
D. Other services - Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) may be subject to public monopolies or exclusive rights granted to private operators. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except related consulting services. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Environmental impact assessment services (CPC 94090*)	(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.	
- Nature and landscape protection services (CPC 9406)	(1) None. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
7. FINANCIAL SERVICES			
A. Insurance and Insurance-Related Services a. Direct insurance (a) Life insurance, excl. health insurance services (b) Non-life insurance services b. Reinsurance and retrocession c. Insurance intermediation (such as brokerage and agency) d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)	(1) None for: - Insurance services provided to enterprises with foreign-invested capital, foreigners working in Viet Nam; - Reinsurance services; - Insurance services in international transportation, including insurance of risks relating to: + international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there-from; and	(1) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	+ goods in international transit; - Insurance broking and reinsurance broking services; - Consultancy, actuarial, risk assessment and claim settlement services. (2) None. (3) None. Non-life branches of foreign insurance enterprises shall be permitted, subject to prudential regulations. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
B. Banking and Other Financial Services Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam to ensure the consistency with Article VI of the GATS and Para 2 (a) of the Annex on Financial Services. As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.			
(a) Acceptance of deposits and other repayable funds from the public (b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (c) Financial leasing (d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts (e) Guarantees and commitments (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - Money market instrument (including cheques, bills, certificates of deposits); - Foreign exchange;	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms: (i) With respect to foreign commercial banks: representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital contribution not exceeding 50% of chartered capital, joint venture financial leasing company, 100% foreign-invested financial leasing company, joint venture finance company and 100% foreign-invested finance company, and 100% foreign-owned banks. (ii) With respect to foreign finance companies: representative office, joint venture finance company, 100% foreign-invested	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam: - The parent bank has total assets of more than US$20 billion at the end of the year prior to application. (b) The conditions for the establishment of a joint venture bank or a 100% foreign-owned bank: - The parent bank has total assets of more than US$10 billion at	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
- Exchange rate and interest rate instrument incl products such as swaps, forward rate agreements; - Bullion. (h) Money broking (i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services (j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services (l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	finance company, joint venture financial leasing company and 100% foreign-invested financial leasing company. (iii) With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100% foreign-invested financial leasing company. (b) Equity participation: (i) Viet Nam may limit equity participation by foreign credit institutions in equitized Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks. (ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30% of the bank's chartered capital, unless otherwise provided by Viet Nam's laws or authorized by a Viet Nam's competent authority.	the end of the year prior to application.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(c) A branch of foreign commercial bank: - is not allowed to open other transaction points outside its branch office. (d) Foreign credit institutions are allowed to issue credit cards on a national treatment basis. (4) Unbound, except as indicated in the horizontal section.	(c) The conditions for the establishment of a 100% foreign-invested finance company or a joint venture finance company, a 100% foreign-invested financial leasing company or a joint-venture financial leasing company: - The foreign credit institution has total assets of more than US$10 billion at the end of the year prior to application. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
C. <u>Securities</u> (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - Derivative products incl. futures and options; - Transferable securities; - Other negotiable instruments and financial assets, excluding bullion. (g) Participation in issues of all kinds of securities incl. under-writing and placement as an agent (publicly or privately), provision of services related to such issues (i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services (j) Settlement and clearing services for securities, derivative products, and other securities-related instruments (k) Provision and transfer of financial information, and related software by suppliers of securities services	(1) Unbound, except services C(k) and C(l). (2) None. (3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49%. Securities service suppliers with 100% foreign-invested capital shall be permitted. For services from C(i) to C(l), branches of foreign securities services suppliers shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(l) Advisory, intermediation and other auxiliary securities-related excluding (f), including investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (for other services under (l), refer to (l) under banking sector)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311) B. Medical and dental services (CPC 9312)	(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business cooperation contract. The minimum investment capital for a commercial presence in hospital services must be at least US$20 million for a hospital, US$2 million for a policlinic unit and US$200,000 for a specialty unit. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including - Lodging services (CPC 64110) - Catering food (CPC 642) and drink services (CPC 643)	(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.	
Hotel and restaurants (only CPC 641**):	(1) Unbound. (2) Unbound. (3) Unbound, except that joint ventures with foreign capital	(1) Unbound. (2) Unbound. (3) Unbound.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	contribution not exceeding 49 % can be established. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
B. Travel agencies and tour operator services (CPC 7471)	(1) None. (2) None. (3) None, except that: foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound services. (4) Unbound, except as indicated in the horizontal section.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)	(1) Unbound. (2) None. (3) Unbound except joint ventures with foreign capital contribution not exceeding 49% are permitted. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Other - Electronic games business (CPC 964**)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorized to provide these services. Foreign capital contribution shall not exceed	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	49% of the legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
11. TRANSPORT SERVICES			
A. Maritime Transport Services (a) Passenger transportation less cabotage (CPC 7211) (b) Freight transportation less cabotage (CPC 7212)	(1) Unbound, except international freight transportation: None. (2) None. (3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be Vietnamese citizen.	(1) Unbound, except international freight transportation: None. (2) None. (3) None.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies; 8. Emergency repair facilities; 9. Anchorage, berth and berthing services; 10. Access to maritime agency services.[24]

[24] With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(b) Other forms of commercial presence for the supply of international maritime transport services[25]: Foreign shipping companies can establish joint ventures with 51% foreign ownership. Foreign shipping companies can establish 100% foreign-invested enterprises. Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below: 1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing; 2. Acting on behalf of the cargo owners; 3. Provision of required business information; 4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported; and		

[25] "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial elements and is supplied by the concerned foreign shipping company.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services.		
	6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required; 7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(c) Rental of vessels with crew (CPC 7213)	(1) Unbound. (2) Unbound. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 49 %. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
(d) Maintenance and repair vessels (CPC 8868**):	(1) Unbound. (2) Unbound. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 70 %. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(e) Container handling services (CPC 7411) [26]:	(1) Unbound. (2) Unbound. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 50% (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
(f) Maritime agency services[27] (CPC 748*):	(1) Unbound. (2) Unbound. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 49 %. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) Unbound. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
Maritime Auxiliary Services - Container handling services (CPC 7411)[28]	(1) Unbound. (2) None. (3) None, except that joint ventures with foreign capital contribution not exceeding 50% can be established. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

[26] Public utility concession or licensing procedures may apply in case of occupation of the public domain.

[27] Maritime agency services or ship agency is a service which the ship agent is authorised to undertake, in the name of the shipowner or the ship operator, to perform services connected with the ship's operations at the port including arrangement of the ship' entry and departure; concluding contracts of carriage, marine insurance contracts, contracts for cargo handling, charter parties, and recruitment agreements; issuing and signing bills of lading or similar documents; supplying stores, bunkers and provisions to the ship; submitting ship's sea protests; communicating with the ship owner or the ship operator; arranging relevant services for ship crew; receiving and paying all amounts incident to the ship's operation; handling claims arising from contracts of carriage and or marine accidents, and supplying other services in connection with the ship as required.

[28] Public utility concession or licensing procedures may apply in case of occupation of the public domain.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
- Customs Clearance Services[29]	(1) Unbound.* (2) None. (3) None, except that joint ventures can be established with no foreign ownership limitation. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Container Station and Depot Services[30]	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Internal Waterways Transport (a) Passenger transport (CPC 7221) (b) Freight transport (CPC 7222)	(1) Unbound. (2) None. (3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of total legal capital. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Air Transport Services (a) Sales and marketing air products services	(1) None. (2) None. (3) Airlines are permitted to provide service in Viet Nam	(1) None. (2) None. (3) None.	

[29] "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

* A commitment on this mode of delivery is not feasible.

[30] "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	through their ticketing offices or agents in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(b) Computer reservation services	(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1. (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) Maintenance and repair of aircraft (CPC 8868**)	(1) None. (2) None. (3) Joint-ventures are permitted with the capital contribution of foreign side not exceeding 51%. 100% foreign-invested enterprises shall be allowed. (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) Ground-handling services, excluding aircraft servicing and cleaning, surface transport, airport management and air service navigation	(1) Unbound. (2) Unbound. (3) Unbound. Five years after Viet Nam allows private suppliers access to an airport or terminal, foreign service suppliers are permitted to provide services to such airport or terminal only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 49 %. Three years	(1) Unbound. (2) Unbound. (3) None, except: Any transfer of foreign capital in the joint ventures shall be subject to prior approval of Viet Nam's relevant authorities. The relevant Vietnamese partner(s) in joint ventures shall have first refusal right in such transfers.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	thereon, this capital limitation shall be 51 %. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints. For greater certainty, Viet Nam reserves the rights to consider the authorisation and/or licensing of the above-mentioned joint-venture(s) based on the following considerations, among others: (i) the net socio-economic benefits that the Union investor(s) can generate, including but not limited to their long-term commitments, capacity building and technology transfer for Viet Nam, their prior contribution to Viet Nam's economy; (ii) their financial capability and relevant experience; and (iii) possible impact of Viet Nam national security and defence. The private access to the sector mentioned above means the authorisation for the participation of at least one Vietnamese 100 % privately owned company or one joint-venture in which Viet Nam's private capital contribution accounts for at least 51 %.	For greater certainty, the commitments in this sector do not preclude Viet Nam, with respect to significant socio-economic projects (e.g. infrastructure) that require a licence by or concession agreement with Viet Nam, from taking action, on terms not inconsistent with this Agreement, to: (i) require prior consent to the transfer of a licence or concession; (ii) prohibit the transfer of a licence or concession to a national or enterprise of a country that is not an Union Member State on the date hereof; or (iii) require its prior consent to the transfer of control of a licensee or concessionaire.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**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.	
E. Rail Transport Services (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	(1) Unbound. (2) None. (3) Unbound except: Foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of the total legal capital. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
F. **Road Transport Services** (a) Passenger transportation (CPC 7121+7122) (b) Freight transportation (CPC 7123)	(1) Unbound. (2) None. (3) None, except: Foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49%. Subject to the needs of the market[31], joint-ventures with foreign capital contribution not exceeding 51% may be established to provide freight transport services.	(1) Unbound. (2) None. (3) None.	

[31] The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology, including management skill; reduced industrial pollution; professional training for Vietnamese workers; etc.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	One hundred % of joint-venture's drivers shall be Vietnamese citizen. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
H. Services Auxiliary to all Modes of Transport (a) Container handling services, except services provided at airports (part of CPC 7411)	(1) Unbound. (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50%. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(b) Storage and warehouse services (CPC 742) (c) Freight transport agency services (CPC 748)[32]	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

[32] Including freight forwarding services. These services mean the activities consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

* A commitment on this mode of delivery is not feasible.

ANNEX 8B LIST OF MFN EXEMPTIONS
UAE LIST OF MFN EXEMPTIONS

Sector or Subsector	Description of the measure indicating its inconsistency with Article 8.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Financial Services	Authorisation for the entry/establishment/operation of foreign financial services suppliers (including banks and insurance companies) and the opening of new branches will be subject to the decision of competent authorities.	All countries	Indefinite	UAE is a small market and is already saturated. Preferential treatment, on a case-by-case basis, may have to be accorded in order to get mutually advantageous benefits for the UAE.

ANNEX 8B
Viet Nam MFN Exemption List

Sectors or sub-sectors	Description of measures (to be applied to sector) indicating its inconsistency with Article II	Countries to which the measures applied	Intended duration	Conditions creating the need for the MFN exemption
All sectors Commercial presence.	Measures extending preferential treatment pursuant to bilateral investment treaties.	All countries that have signed bilateral investment treaties with Viet Nam.	Indefinite	Foster investment in Viet Nam.
Audiovisual services - Production, distribution and projection of television programmes and cinematographic works.	Measures based upon co-production agreements of audiovisual works, which confer National Treatment to audiovisual works covered by such agreements.	WTO Members with which such bilateral or plurilateral agreements are in force, now or in the future.	Indefinite	The aim of these agreements is to promote cultural links between the countries concerned.
Audiovisual services - Production and distribution of television programmes and cinematographic works.	Measures granting the benefit of support programmes to audiovisual works, and suppliers of such works meeting origin criteria.	WTO Members with which bilateral and plurilateral agreements have been signed in the area of cultural cooperation.	Indefinite	These programmes aim at preserving and promoting the cultural identity of countries with which Viet Nam has long-standing cultural links.
Audiovisual services	Measures which extend National Treatment to	WTO Members with which bilateral or plurilateral	Indefinite	These measures aim, within the sector, to promote

Sectors or sub-sectors	Description of measures (to be applied to sector) indicating its inconsistency with Article II	Countries to which the measures applied	Intended duration	Conditions creating the need for the MFN exemption
- Production and distribution of audiovisual works through broadcasting transmission to the public.	audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.	agreements have been concluded in the area of cultural cooperation.		cultural values both within Viet Nam, and with other countries, including in the region.

ANNEX 8C
MOVEMENT OF NATURAL PERSONS

Article 1: Definitions

For the purposes of this Annex:

Entry and temporary stay means entry into the territory of a Party by a natural person of the other Party without the intent to establish permanent residence; and

Granting Party means a Party that receives an application for entry and temporary stay from a natural person of the other Party who is covered by Article 8.2 (Scope) of Chapter 8 (Trade in Services).

Article 2: Scope

1. This Annex shall apply to measures affecting the entry and temporary stay of natural persons of one Party into the territory of the other Party.

2. This Annex shall not apply to measures affecting natural persons seeking access to the employment market of the other Party, nor shall it apply to measures regarding citizenship, nationality, residence or employment on a permanent basis.

3. Nothing in this Agreement shall prevent a Party from applying measures to regulate the entry of natural persons of another Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under this Annex.

4. The sole fact that a Party requires natural persons of the other Party to obtain a visa or permit for entry and temporary stay shall not be regarded as nullifying or impairing the benefits accruing to any Party under this Annex, or unduly impairing or delaying trade in services under this Agreement.

Article 3: Objectives

The objectives of this Annex are to:

(a) provide for rights and obligations additional to those set out in Chapter 8 (Trade in Services) in relation to the movement of natural persons between the Parties for business purposes;

(b) facilitate the movement of natural persons engaged in the conduct of trade in services between the Parties; and

(c) establish streamlined and transparent procedures for applications for the entry and temporary stay of natural persons to whom this Annex applies.

Article 4: Application Procedures

1. As expeditiously as possible after receipt of a completed application for an entry and temporary stay, each Party shall make a decision on the application and inform the applicant of the decision including, if approved, the period of stay and other conditions.

2. On request of an applicant, a Party in receipt of a completed application for entry and temporary stay shall promptly provide, without undue delay, information concerning the status of the application. Each Party shall notify the applicant for entry and temporary stay, either directly or through his or her prospective employers, of the outcome of the final determination, including period of stay and other conditions. In the case of an incomplete application, the Party shall notify the applicant of all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies.

3. Any fees imposed in respect of the processing of an entry and temporary stay shall be reasonable, so as to avoid unduly impairing or delaying trade in services under this Agreement.

Article 5: Transparency

1. Each Party shall maintain or establish contact points or other mechanisms to respond to inquiries from interested persons regarding regulations affecting the entry and temporary stay of natural persons. These contact points shall also be the authorised points allowing natural persons to report and seek clarifications, if any, on instances where they have encountered special difficulties in the process of seeking entry and temporary stay in the other Party.

2. To the extent possible, each Party shall allow reasonable time between publication of final regulations affecting the entry and temporary stay of natural persons and their effective date, and such notification to the other Party can be made electronically available.

3. Prior to the entry into force of this Agreement, the Parties shall exchange information on current procedures relating to the processing of applications for entry and temporary stay.

Article 6: Cooperation

Recognising that the Parties can benefit by sharing their diverse experience in developing and applying procedures related to visa processing and border security, the Parties shall consider undertaking mutually agreed cooperation activities, subject to available resources, including by:

(a) providing advice on the development and implementation of electronic processing systems for visas;

(b) sharing experiences with regulations, and the implementation of programs and technology related to border security, including those related to the use of biometric technology, advanced passenger information systems, frequent passenger programs, security in travel documents, and expediting certain categories of applicants to reduce facility and workload constraints; and

(c) cooperating in multilateral forums to promote processing enhancements, such as those listed in (a) and (b).

Article 7: Non–Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute Settlement) for any matter arising under this Annex.

ANNEX 8D
TELECOMMUNICATIONS SERVICES

Article 1: Scope and Definitions

1. This Annex applies to measures by the Parties affecting trade in telecommunications services. It shall not apply to measures relating to broadcasting or to cable distribution of radio or television programming.[1]

2. Nothing in this Annex shall be construed to:

   (a) require a Party to compel any enterprise to establish, construct, acquire, lease, operate, or provide telecommunications transport networks or services where such networks or services are not offered to the public generally;

   (b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications transport network; or

   (c) prevent a Party from prohibiting persons operating private networks from using their networks to supply public telecommunications transport networks or services to third parties.

3. For the purpose of this Annex:

telecommunication regulatory authority means a body or bodies responsible for the regulation of telecommunications;

essential facilities means facilities of a public telecommunications transport network or service that:

   (a) are exclusively or predominantly provided by a single or limited number of suppliers; and

   (b) cannot feasibly be economically or technically substituted in order to supply a service;

major supplier means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

[1] "Broadcasting" shall be defined as provided for in the relevant domestic law of each Party.

(a) control over essential facilities; or

(b) the use of its position in the market.

public telecommunications transport network means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

public telecommunications transport service means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include, inter alia, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form of the customer's information;

interconnection means linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier; and

telecommunications means the transport of electromagnetic signals such as sound, data image and any combination thereof. The sector of telecommunications services does not cover the economic activity consisting of content provision which requires telecommunications services for its transport.

Article 2: Competitive Safeguards

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:

   (a) engaging in anti-competitive cross-subsidization;

   (b) using information obtained from competitors with anti-competitive results; and

   (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

Article 3: Interconnection

1. Any supplier licensed to provide telecommunications services shall have rights of interconnection with other providers of publicly available telecommunications networks and services. Interconnection rates should in principle be based on cost or be based on otherwise regulated rates for the suppliers concerned.

2. An interconnection point in the network shall be subject to negotiations between service suppliers and to technical feasibility. In the event that the service suppliers encounter difficulties with said negotiations, the competent authority shall be able to intervene and rule, in accordance with the Parties' relevant regulations. Such negotiations shall ensure that interconnection agreements are concluded:

   (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates; and

   (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the services to be supplied.

3. Each Party shall ensure that suppliers of public telecommunications transport networks or services in its territory take appropriate steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of telecommunications services. Data and information obtained by a telecommunications service supplier shall only be used for the purpose of providing those services.

4. Nothing in this Annex restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts, and other information protected under law.

Article 4: Universal Service

1. Each Party has the right to define the kind of universal service obligation it wishes to have.

2. Measures by Parties governing universal service shall be transparent, and non-discriminatory. They shall also be neutral with respect to competition and not be more burdensome than necessary for the kind of universal service defined by the Party.

Article 5: Licensing

1. Where a license is required for the supply of a telecommunications service, the competent authority of a Party shall make the following publicly available:

   (a) the terms and conditions for such a license; and

(b) the period of time normally required to reach a decision concerning an application for a license.

2. Where a license is required for the supply of a telecommunications service, and if the applicable conditions are fulfilled, the competent authority of a Party shall grant the applicant a license within a reasonable period of time after the submission of its application is considered complete under that Party's law.

3. The competent authority of a Party shall notify the applicant of the outcome of its application promptly after a decision has been taken. In case a decision is taken to deny an application for a license or a concession, the competent authority of a Party shall make known to the applicant, upon request, the reason for the denial.

Article 6: Telecommunication Regulatory Authority

1. Each Party's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of basic telecommunications services.

2. Each Party shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.

Article 7: Scarce Resources

1. Each Party shall ensure that its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers and rights of way, are carried out in an objective, timely, transparent, and non-discriminatory manner. Each Party shall make publicly available the current state of allocated frequency bands, but detailed identification of frequencies allocated for specific government uses shall not be required.

2. When assigning a spectrum for non-government radio-electric telecommunications services, each Party shall endeavour to rely as a rule on market-based approaches, taking full account of public interests.

Article 8: Resolution of Telecommunications Disputes

In accordance with its laws and regulations, each Party shall ensure that:

(a) suppliers may submit a recourse to its regulatory authority or other relevant body to resolve disputes regarding major suppliers;

(b) a supplier that has requested interconnection with a major supplier, has recourse at any time or after a reasonable publicly specified period of time to its regulatory authority to resolve disputes regarding appropriate terms, conditions and rates for interconnection with that major supplier within a reasonable timeframe; and

(c) suppliers affected by the decisions of its regulatory authority have recourse to appeal to an independent administrative body and/or a court in accordance with the Party's law.

Article 9: Transparency

Each Party shall endeavour to ensure that relevant information on conditions affecting access to and use of public telecommunications transport networks and services is publicly available, including:

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces with such networks and services;

(c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;

(d) conditions applying to attachment of terminal or other equipment to the public telecommunications network; and

(e) notifications, permits, registration or licensing requirements, if any.

CHAPTER 9
DIGITAL TRADE

Article 9.1: Definitions

For the purposes of this Chapter:

Electronic authentication means the process or act of verifying the identity of a party to an electronic communication or transaction and ensuring the integrity of an electronic communication;

Electronic transmission means a transmission made using any electromagnetic means, including by photonic means;

Open government data means information, including data, made available to the public by the central level of government;

Personal information means any information, including data, about an identified or identifiable natural person;

Trade administration documents means forms issued or controlled by a Party that must be completed by or for an importer or exporter in connection with the import or export of goods; and

Unsolicited commercial electronic message means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.

Article 9.2: Objectives

1. The Parties recognise the economic growth and opportunity that electronic commerce provides, the importance of frameworks that promote consumer confidence in electronic commerce, and the importance of facilitating the development and use of electronic commerce.

2. The objectives of this Chapter are to:

   (a) promote digital trade between the Parties and the wider use of electronic commerce globally;

   (b) contribute to creating an environment of trust and confidence in the use of electronic commerce; and

(c) enhance cooperation between the Parties regarding development of electronic commerce.

Article 9.3: General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means.

2. This Chapter shall not apply to:

   (a) government procurement;

   (b) information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection, except for Article 9.13 (Open Government Data); or

   (c) financial services and financial service suppliers as defined in the Annex of Financial Services of the GATS.

3. For greater certainty, the Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the relevant provisions of Chapter 8 (Trade in Services) and its Annexes and Chapter 10 (Investment Facilitation), including any exception or limitation set out in this Agreement that is applicable to such provisions.

Article 9.4: Customs Duties

1. Each Party shall maintain its current practice of not imposing customs duties on electronic transmissions between the Parties.

2. The practice referred to in paragraph 1 is in accordance with the WTO Ministerial Decision of 2 March 2024 in relation to the Work Programme on Electronic Commerce (WT/MIN(24)/38).

3. Each Party may adjust its practice referred to in paragraph 1 with respect to any further outcomes in the WTO Ministerial Decisions on customs duties on electronic transmissions within the framework of the Work Programme on Electronic Commerce.

4. The Parties shall review this Article in light of any further WTO Ministerial Decisions in relation to the Work Programme on Electronic Commerce.

5. For greater certainty, paragraph 1 shall not preclude a Party from imposing taxes, fees, or other charges on electronic transmissions, provided that such taxes, fees, or charges are imposed in a manner consistent with this Agreement.

Article 9.5: Domestic Electronic Transactions Framework

1. Each Party shall endeavour to maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce (1996) or the United Nations Convention on the Use of Electronic Communications in International Contracts, done at New York on November 23, 2005.*

2. Each Party shall endeavour to avoid any unnecessary regulatory burden on electronic transactions.

Article 9.6: Electronic Authentication and Electronic Signature

1. Except in circumstances otherwise provided for under its law, a Party shall not deny the legal validity of a signature solely on the basis that the signature is in electronic form.

2. Taking into account international norms for electronic authentication, each Party shall endeavour to:

   (a) permit participants in electronic transactions to determine appropriate electronic authentication technologies and implementation models for their electronic transactions;

   (b) not limit the recognition of electronic authentication technologies and implementation models for electronic transactions; and

   (c) permit participants in electronic transactions to have the opportunity to prove that their electronic transactions comply with its laws and regulations with respect to electronic authentication.

3. Notwithstanding paragraph 2, a Party may require that, for a particular category of electronic transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its laws and regulations.

4. The Parties shall encourage the use of interoperable electronic authentication.

Article 9.7: Paperless Trading

1. Each Party shall endeavour to:

   (a) make trade administration documents available to the public in electronic form; and

   (b) accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

2. The Parties shall cooperate in international fora to enhance acceptance of electronic versions of trade administration documents.

Article 9.8: Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective consumer protection measures for electronic commerce as well as other measures conducive to the development of consumer confidence.

2. Each Party shall endeavour to adopt or maintain consumer protection laws or regulations to proscribe misleading, deceptive, and fraudulent commercial activities that cause harm or potential harm to consumers engaged in electronic commerce.

Article 9.9: Online Personal Information Protection

1. The Parties recognise the economic and social benefits of protecting the personal information of persons who conduct or engage in electronic transactions and the contribution that this makes to enhancing consumer confidence in electronic commerce.

2. To this end, each Party shall endeavour to adopt or maintain a legal framework that provides for the protection of the personal information of the users of electronic commerce.[1] In the development of any legal framework for the protection of online personal information, each Party shall endeavour to take into account principles and guidelines of relevant international organisations.

3. The Parties shall cooperate, to the extent possible, for the protection of personal information transferred by any electronic means from a Party.

Article 9.10: Principles on Access to and Use of the Internet for Electronic Commerce

To support the sustainable development and growth of electronic commerce, each Party recognises that consumers in its territory should be able to:

(a) access and use services and applications of their choice, unless prohibited by the Party's laws and regulations;

(b) run services and applications of their choice, subject to the Party's laws and regulations, including the needs of legal and regulatory enforcement activities; and

(c) connect their choice of devices to the Internet, provided that such devices do not harm the network and are not otherwise prohibited by the Party's laws and regulations.

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[1] For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information or personal data protection laws, sector-specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.

Article 9.11: Unsolicited Commercial Electronic Messages

1. Each Party shall endeavour to adopt or maintain measures regarding unsolicited commercial electronic messages that:

   (a) require a supplier of unsolicited commercial electronic messages to facilitate the ability of a recipient to prevent ongoing reception of those messages;

   (b) require the consent, as specified in the laws and regulations of each Party, of recipients to receive commercial electronic messages; or

   (c) otherwise provide for the minimisation of unsolicited commercial electronic messages.

2. Each Party shall endeavour to provide recourse against a supplier of unsolicited commercial electronic messages that does not comply with a measure adopted or maintained in accordance with paragraph 1.

3. The Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

Article 9.12: Cross-Border Transfer of Information by Electronic Means

Recognising the importance of the cross-border transfer of information by electronic means in facilitating trade, and the importance of protecting personal data/information and sensitive data/information and information of entities in its territory, the Parties shall endeavour to refrain from imposing or maintaining unnecessary barriers to cross-border transfer of information by electronic means when this activity is for the conduct of business objectives in accordance with laws and regulations of each Party.

Article 9.13: Open Government Data

1. The Parties recognise that facilitating public access to and use of open government data may foster economic and social development, competitiveness, and innovation.

2. To the extent that a Party makes government data available to the public, it is encouraged, to the extent practicable, to ensure that the information is made available in an open or machine readable format that allows it to be searched, retrieved, used, reused, and redistributed freely by the public.

3. The Parties shall endeavour to cooperate in matters that facilitate and expand public access to, and use of, open government data with a view to encouraging the development of electronic commerce and creating business opportunities.

4. For greater certainty, this Article is without prejudice to a Party's laws and regulations, including, but not limited to, intellectual property and personal information/data protection.

Article 9.14: Digital Government

1. The Parties recognise that electronic and digital technology can enable more efficient government operations, improve the quality and reliability of government services, and enable governments to better serve the needs of their citizens and other stakeholders.

2. To this end, the Parties shall endeavour to develop and implement strategies to digitally transform their respective government operations and services.

3. Recognising that the Parties can benefit by sharing their experiences with electronic or digital government initiatives, the Parties shall endeavour to cooperate on activities relating to the digital transformation of government and government services, which may include:

    (a) exchanging information and experiences on digital government strategies and policies;

    (b) sharing best practices on digital government and the digital delivery of government services; and

    (c) providing advice or training, including through exchange of officials, and technical assistance projects, to assist the other Party in building digital government capacity.

Article 9.15: Electronic Invoicing

1. The Parties recognise the importance of electronic invoicing, which increases the efficiency, accuracy, and reliability of transactions.

2. The Parties recognise the benefits of interoperable electronic invoicing systems. When developing measures related to electronic invoicing, a Party shall endeavour to take into account international standards, where applicable, and in accordance with its readiness in terms of capacity, regulations, and infrastructure.

3. The Parties agree to cooperate and collaborate on initiatives which promote, encourage, support, or facilitate the adoption of e-invoicing.

Article 9.16: Digital Identities

Recognising that cooperation between the Parties on digital identities for natural persons and enterprises will promote connectivity and further growth of digital trade, and recognising that each Party may take different legal and technical approaches to digital identities, the Parties shall endeavour to pursue mechanisms to promote compatibility between their respective digital identity regimes. This may include:

    (a) promoting technical interoperability between Parties' implementation of digital identities;

(b) developing comparable protection of digital identities under each Party's respective legal frameworks, or the recognition of their legal effects, whether accorded autonomously or by agreement;

(c) supporting the development of international frameworks on digital identity regimes; and

(d) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

Article 9.17: Cooperation

1. Recognising the importance of digital trade to their collective economies, the Parties shall endeavour to maintain a mechanism of cooperation on regulatory matters relating to digital trade with a view to sharing information and experiences.

2. The Parties have a shared vision to promote secure digital trade and recognise that threats to cybersecurity undermine confidence in digital trade. Accordingly, the Parties recognise the importance of cooperation in:

(a) building the capabilities of their government agencies responsible for computer security incident response;

(b) using existing collaboration mechanisms to identify and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties; and

(c) promoting the development of a strong public and private workforce in the area of cybersecurity.

CHAPTER 10
INVESTMENT FACILITATION

Article 10.1: UAE - Viet Nam Bilateral Investment Agreement

The Parties note the existence of the *Agreement between the Government of the United Arab Emirates and the Government of the Socialist Republic of Viet Nam,* signed at Abu Dhabi, United Arab Emirates on 16 February 2009 ("UAE - Viet Nam Bilateral Investment Agreement") and any subsequent amendments thereto, if any.

Article 10.2: Promotion of Investment

The Parties affirm their desire to promote an attractive investment climate and expand trade in products and services. The Parties shall take appropriate measures to encourage and facilitate the exchange of investments and to secure favourable conditions for long-term economic development.

Article 10.3: Transparency

1. Each Party shall, to the extent possible, publish promptly and, except in emergency situations, at the latest by the time of their entry into force, laws and regulations affecting investment, and international investment agreements to which a Party is party.

2. To the extent possible, each Party shall make the laws, regulations and international investment agreements of the kind referred to in paragraph 1 available on the internet.

3. Each Party shall endeavour to respond within a reasonable period of time to all requests by the other Party for specific information on:

    (a) laws, regulations or international investment agreements referred to in paragraph 1; and

    (b) new, or changes to existing, laws or regulations relating to investment.

Article 10.4: Investment Subcommittee

1. The Parties shall establish a United Arab Emirates – Viet Nam Investment Subcommittee (Investment Subcommittee), which shall be composed of representatives of both Parties. The Investment Subcommittee shall be co-chaired by representatives of the Ministry of Finance of the United Arab Emirates and the Ministry of Planning and Investment of Viet Nam

2. Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Chapter. Upon request of another Party, the contact point shall:

   (a) identify the office or official responsible for the relevant matter; and

   (b) assist as necessary in facilitating communications with the requesting Party with respect to that matter.

3. Any notification or communication under this Chapter shall be provided to the other Party through the relevant contact points in the English language.

Article 10.5: Objectives of the Investment Subcommittee

The objectives of the Investment Subcommittee are as follows:

(a) To promote and enhance the economic cooperation between the Parties;

(b) To monitor investment relations, to identify opportunities for expanding investment, and to identify issues relevant to investment that may be appropriate for negotiation in an appropriate forum;

(c) To hold consultations on specific investment matters of interest to the Parties;

(d) To work toward the enhancement of investment flows;

(e) To promote, as far as possible, the dissemination of investment information, including investment rules, regulations, policies and procedures;

(f) To the extent possible, to identify and work toward the removal of impediments to investment flows; and

(g) To seek the views of the private sector, where appropriate, on matters related to the work of the Investment Subcommittee.

Article 10.6: Role of the Investment Subcommittee

The Investment Subcommittee shall meet at such times and venues as agreed by the Parties. A Party may refer a specific investment matter to the Investment Subcommittee by delivering a written request to the other Party that includes a description of the matter concerned. The Investment Subcommittee shall take up the matter promptly after the request is delivered unless the requesting Party agrees to postpone discussion of the matter. The Parties shall avail themselves of the opportunity to discuss and address the issue amicably in the Investment Subcommittee, keeping in mind the objective of promoting and facilitating trade and investment.

Article 10.7: Non-Application of Dispute Settlement

Chapter 17 (Dispute Settlement) shall not apply to any matter or dispute arising from this Chapter.

CHAPTER 11
GOVERNMENT PROCUREMENT

Article 11.1: Objectives

The Parties recognise the importance of cooperation in the field of government procurement and cooperate for the purposes of promoting greater transparency in the field of government procurement in accordance with their respective laws and regulations.

Article 11.2: Scope

This Chapter shall apply to the laws, regulations, and procedures of a Party regarding government procurement implemented by its central government procurement entities, as defined or notified by that Party for the purposes of this Chapter.

Article 11.3: Areas of Cooperation

The Parties shall endeavour to cooperate on matters relating to government procurement, with a view to achieving a better understanding of each Party's respective government procurement systems. Such cooperation may include:

a) exchanging experience and non-confidential information, such as laws and regulations and any significant modifications thereof;

b) sharing experience and information on the use of electronic means in government procurement, and related matters; and

c) sharing information, where possible, on best practices, including those in relation to micro, small and medium-sized enterprises.

Article 11.4: Information on the Procurement System

1. Each Party shall make publicly available its laws, regulations and procedures regarding government procurement, which may include information on where tender opportunities and contract award notices are published.

2. To the extent possible and as appropriate, each Party shall endeavour to make available and update the information referred to in paragraph 1 through electronic means.

3. Each Party shall specify in Annex 11A (Paper or Electronic Means Utilised by Parties for the Publication of Information) the paper or electronic means utilised by that Party to publish the information referred to in paragraph 1.

Article 11.5: Consultations

1. In the event of any disagreement related to the interpretation and application of this Chapter, consultations shall be held on request of either Party.

2. A request for such consultations shall be submitted to the other Party's contact point established under Article 11.7 (Contact Points) of this Agreement. Unless the Parties agree otherwise, they shall hold consultations within 60 days from the date of receipt of the request.

3. Consultations can be conducted in the forms that are agreed by the Parties.

Article 11.6: Non-Application of Dispute Settlement

Any matter arising under this Chapter shall not be subject to the dispute settlement mechanism provided for in Chapter 17 (Dispute Settlement) of this Agreement.

Article 11.7: Contact Points

1. Each Party shall designate a contact point in Annex 11B (Contact Points) to monitor the implementation of this Chapter. The contact points shall work collaboratively to facilitate the implementation of this Chapter.

2. The Parties shall notify each other of any change to their contact points.

Article 11.8: Review

The Parties may review this Chapter with a view to enhancing the level of transparency and cooperation.

ANNEX 11A
PAPER OR ELECTRONIC MEANS UTILISED BY PARTIES FOR THE PUBLICATION OF INFORMATION

For the purposes of Chapter 11 (Government Procurement), the paper or electronic means utilised by Parties for the publication of information are as follows:

- **UNITED ARAB EMIRATES**

I. Laws and regulations:
- Official Gazette
- https://mof.gov.ae/general-revenue-and-expenditure/

II. Digital Procurement Platform Information:
- https://mof.gov.ae/government-procurement-operations/

III. Supplier Registration:
- https://mof.gov.ae/supplier-registration-in-federal-supplier-register/
- Foreign supplier registration requirements:

Documents	Foreign Supplier	Length of validity (days)	Alert before expiration (days)
Tax registration certificate	Yes	365	30
Passport copy of beneficial owner	Yes	365	30
Contract Establishment (in case of partnership)	If applicable	365	30

- **VIET NAM**

Publication of general laws, regulations, procedures, and tender notices:
- https://muasamcong.mpi.gov.vn

ANNEX 11B
CONTACT POINTS

For the purposes of Chapter 11 (Government Procurement), the contact points of the Parties are as follows:

- **UNITED ARAB EMIRATES:**
  - Ministry of Finance

- **VIET NAM:**
  - Public Procurement Agency, Ministry of Planning and Investment

CHAPTER 12
INTELLECTUAL PROPERTY RIGHTS (IPR)

SECTION A: GENERAL PROVISIONS

Article 12.1: Definitions

For the purposes of this Chapter:

Intellectual property embodies:

(a) copyright and related rights;

(b) patents and utility models;

(c) trademarks;

(d) industrial designs;

(e) layout-designs (topographies) of integrated circuits;

(f) geographical indications;

(g) plant varieties; and

(h) protection of undisclosed information.

National means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 12.5 (International Agreements) or the TRIPS Agreement.

Article 12.2: Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, technological innovation and cultural industry, and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

Article 12.3: Principles

Nothing in this Chapter shall prevent a Party from adopting appropriate measures to prevent the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology provided that such measures are consistent with this Chapter.

Article 12.4: Nature and Scope of Obligations

Each Party shall give effect to the provisions of this Chapter. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law[1] than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practices.

Article 12.5: International Agreements

1. The Parties reaffirm their obligations set out in the following multilateral agreements:

   (a) *Agreement on Trade Related Aspects of Intellectual Property Rights* (TRIPS Agreement);

   (b) *Patent Cooperation Treaty of 19 June 1970*, as revised by the Washington Act of 2001;

   (c) *Paris Convention of 20 March 1883 for the Protection of Industrial Property*, as revised by the Stockholm Act of 1967 (Paris Convention);

   (d) *Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works*, as revised by the Paris Act of 1971 (Berne Convention);

   (e) *Madrid Protocol of 27 June 1989 relating to the Madrid Agreement concerning the International Registration of Marks*;

   (f) *WIPO Performances and Phonograms Treaty of 20 December 1996* (WPPT);

   (g) *Rome Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations* (Rome Convention);

   (h) *WIPO Copyright Treaty of 20 December 1996* (WCT);

[1] For greater certainty, for the purposes of this Article, 'law' encompasses the legal system including regulations, decrees and practices in a broad sense.

(i) *Budapest Treaty of 28 April 1977 on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure*; and

(j) *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled* (Marrakesh Treaty).

2. A Party shall ratify or accede to the *International Convention for the Protection of New Varieties of Plants* (UPOV) 1991, if it is not already party to that Convention.

Article 12.6: Intellectual Property and Public Health

1. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

2. The Parties recognise the principles established in the Declaration on the TRIPS Agreement and Public Health adopted on 14 November 2001 (Doha Declaration) by the Ministerial Conference of the WTO and confirm that the provisions of this Chapter are without prejudice to the Doha Declaration.

Article 12.7: National Treatment

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of the other Party treatment no less favourable than it accords to its own nationals with regard to the protection of intellectual property rights in accordance with Article 3(1) of the TRIPS Agreement.

2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

   (a) necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter; and

   (b) not applied in a manner that would constitute a disguised restriction on trade.

3. Paragraph 1 does not apply to procedures provided in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

Article 12.8: Transparency

1. Each Party shall, if applicable, subject to its legal system and practices, make information concerning application and registration of trademarks, geographical indications, industrial designs, patents and plant variety rights accessible to the general public.

2. Each Party shall endeavour to make available such information in the English language.

Article 12.9: Exhaustion of Intellectual Property Rights

Without prejudice to any provisions addressing the exhaustion of intellectual property rights in the international agreements to which a Party is a member, nothing in this Chapter shall prevent a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its legal system.

SECTION B: COOPERATION

Article 12.10: Cooperation Activities and Initiatives

1. The Parties shall endeavour to cooperate on the subject matters covered by this Chapter, such as through appropriate coordination, training and exchange of information between the respective intellectual property offices of the Parties, or other institutions, as determined by each Party. Cooperation activities and initiatives undertaken under this Chapter shall be subject to the availability of resources, and on request, and on terms and conditions mutually agreed upon between the Parties. Cooperation activities may cover areas such as:

    (a) developments in domestic and international intellectual property policy;

    (b) patent examination quality and efficiency;

    (c) intellectual property administration and registration systems;

    (d) education and awareness relating to intellectual property;

    (e) intellectual property issues relevant to:

        (i) micro, small and medium-sized enterprises;

        (ii) science, technology and innovation activities;

        (iii) the generation, transfer and dissemination of technology;

(iv) promoting the cultural industry; and

(v) empowering women and youth;

(f) policies involving the use of intellectual property for research, innovation and economic growth;

(g) implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of WIPO;

(h) capacity-building;

(i) enforcement of intellectual property rights; and

(j) other activities and initiatives as may be mutually determined by the Parties.

2. The Joint Committee established under Article 15.1 (Joint Committee) of Chapter 15 (Administration of the Agreement) may establish an Intellectual Property Subcommittee in appropriate cases of mutual concerns.

SECTION C: TRADEMARKS

Article 12.11: Types of Signs Registrable as Trademarks

Neither Party shall require, as a condition of registration, that a sign be visually perceptible, nor shall a Party deny registration of a trademark only on the ground that the sign of which it is composed is a sound. Additionally, each Party shall make best efforts to register scent marks. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.

Article 12.12: Collective and Certification Marks

Each Party shall provide that trademarks include collective marks and certification marks. A Party is not obligated to treat certification marks as a separate category in its law, provided that those marks are protected. Each Party shall also provide that signs that may serve as geographical indications are capable of protection under its trademark system.[2]

[2] Consistent with the definition of a geographical indication in Article 12.24 (Protection of Geographical Indications), any sign or combination of signs shall be eligible for protection under one or more of the legal means for protecting geographical indications, or a combination of such means.

Article 12.13: Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trademark has the exclusive right to prevent third parties that do not have the owner's consent from using in the course of trade identical or similar signs, including subsequent geographical indications,[3, 4] for goods or services that are related to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed.

Article 12.14: Exceptions

A Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that those exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

Article 12.15: Well-Known Trademarks

1. Neither Party shall require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

2. Article 6*bis* of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,[5] whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

3. Each Party recognises the importance of the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks as adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO September 20 to 29, 1999.

4. Each Party shall provide for appropriate measures to refuse the application or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-

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[3] For greater certainty, the exclusive right in this Article applies to cases of unauthorised use of geographical indications with goods for which the trademark is registered, in cases in which the use of that geographical indication in the course of trade would result in a likelihood of confusion as to the source of the goods.

[4] For greater certainty, the Parties understand that this Article should not be interpreted to affect their rights and obligations under Articles 22 and 23 of the TRIPS Agreement.

[5] In determining whether a trademark is well-known in a Party, that Party need not require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

known trademark[6], for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark. A Party may also provide such measures including in cases in which the subsequent trademark is likely to deceive.

Article 12.16: Procedural Aspects of Examination, Opposition and Cancellation or Termination[7]

Each Party shall provide a system for the examination and registration of trademarks which includes, *inter alia*:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a trademark;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a trademark;

(c) providing an opportunity to oppose the registration of a trademark or to seek cancellation or termination of a trademark; and

(d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

Article 12.17: Electronic Trademarks System

Each Party shall provide:

(a) a system for the electronic application for, and maintenance of, trademarks; and

(b) a publicly available electronic information system, including an online database, of trademark applications and of registered trademarks.

Article 12.18: Classification of Goods and Services

Each Party shall adopt or maintain a trademark classification system that is consistent with the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice, June 15, 1957, as revised and amended (Nice Classification). Each Party shall provide that:

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[6] The Parties understand that a well-known trademark is one that was already well-known before, as determined by a Party, the application for, registration of or use of the first-mentioned trademark.

[7] In this Chapter, the term 'Termination' is equivalent to 'invalidation', which has retroactive effect.

(a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification;[8] and

(b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

Article 12.19: Terms of Protection for Trademarks

Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

Article 12.20: Non-Recordal of a License

Neither Party shall require recordal of trademark licenses:

(a) to establish the validity of the license; nor

(b) as a condition for use of a trademark by a licensee to be deemed to constitute use by the holder in a proceeding that relates to the acquisition, maintenance or enforcement of trademarks.

Article 12.21: Domain Names

In connection with each Party's system for the management of its country-code top-level domain (ccTLD) domain names, the following shall be available:

(a) an appropriate procedure for the settlement of disputes, based on, or modelled along the same lines as, the principles established in the Uniform Domain-Name Dispute-Resolution Policy, as approved by the Internet Corporation for Assigned Names and Numbers (ICANN) or that:

(i) is designed to resolve disputes expeditiously and at low cost;

(ii) is fair and equitable;

(iii) is not overly burdensome; and

(iv) does not preclude resort to judicial proceedings;

[8] A Party that relies on translations of the Nice Classification shall follow updated versions of the Nice Classification to the extent that official translations have been issued and published.

(b) online public access to a reliable and accurate database of contact information concerning domain name registrants,

in accordance with each Party's law and, if applicable, relevant administrator policies regarding the protection of privacy and personal data.

SECTION D: COUNTRY NAMES

Article 12.22: Country Names

Each Party shall provide the legal means for interested persons to prevent commercial use of the country name of a Party in relation to a good in a manner that misleads consumers as to the origin of that good.

SECTION E: GEOGRAPHICAL INDICATIONS

Article 12.23: Protection[9] of Geographical Indications

1. Geographical indication means an indication that identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.

2. The Parties reaffirm that geographical indications may be protected through a trademark or *sui generis* system or other legal means.

Article 12.24: System of Registration and Protection of Geographical Indications

1. Each Party shall maintain a system for the registration and protection of geographical indications which shall contain at least the following elements:

   (a) a register listing geographical indications protected in the territory of that Party;

   (b) an administrative process verifying that geographical indications to be entered, or maintained on the register referred to in subparagraph (a) identify a good as originating in a territory, region or locality of a Party,

[9] For greater certainty, protection of Geographical Indications collectively means protection by registration or recognition.

where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;

(c) an opposition procedure that allows the legitimate interests of any natural or legal person to be taken into account; and

(d) procedures for rectification and removal or termination of the effects of the entries on the register referred to in subparagraph (a) that take into account the legitimate interests of third parties and the right holders of the registered geographical indications in question[10].

2. Each Party may provide in its domestic legislation more extensive protection than is required by this Section, provided that such protection does not contravene the protection provided under this Chapter.

Article 12.25: Data of Protection of a Geographical Indication

If a Party grants protection to a geographical indication, the protection shall commence no earlier than the filing date[11] or the registration date in either of Parties according to the national laws and regulations of each Party.

SECTION F: PATENT AND INDUSTRIAL DESIGN

Article 12.26: Grace Period for Patent

Each Party shall disregard information contained in public disclosure of an invention related to an application to register a patent[12] if the public disclosure:

(a) was made by the inventor, applicant or a person that obtained the information from the inventor or applicant inside or outside the territory of each Party; and

(b) occurred within at least 12 months prior to the date of filing of the application or priority date as applicable.

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[10] Without prejudice to its domestic legislation on the system of registration and protection of geographical indications, each Party shall provide for legal means for the invalidation of the registration of geographical indications.

[11] For greater certainty, the filing date referred to in this Article includes, as applicable, the priority filing date under the Paris Convention.

[12] For greater certainty, patent may include utility model in accordance with national laws and regulations.

Article 12.27: Procedural Aspects of Examination, Opposition, Cancellation and Termination of Certain Registered Patent and Industrial Design

Each Party shall provide a system for the examination and registration of patents or industrial designs which includes, *inter alia*:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register patent or industrial design;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register patent or industrial design;

(c) providing an opportunity for interested parties to seek cancellation or termination of a registered patent or industrial design, and in addition may provide an opportunity for interested parties to oppose the registration of patent or industrial design; and

(d) making decisions in opposition, cancellation, or termination proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 12.28: Amendments, Corrections, and Observations

1. Each Party shall provide an applicant for patent or industrial design with at least one opportunity to make amendments, corrections or observations from a third party in connection with its application.

2. Each Party shall provide a right holder of patent or industrial design with opportunities to make amendments or corrections after registration provided that such amendments or corrections do not change or expand the scope of the patent or industrial design right as a whole.[13]

Article 12.29: Industrial Design Protection

The duration of protection available for registered industrial designs shall amount to at least 15 years according to the domestic law and regulations from the date of filing.

Article 12.30: Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent or an industrial design, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent or an industrial design and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

[13] It is understood that the amendments or corrections which do not change or expand the scope of the right means that the scope of the patent or industrial design right stays same as before or reduced.

SECTION H: COPYRIGHT AND RELATED RIGHTS

Article 12.31: General Provision

1. Without prejudice to the obligations set out in the international agreements to which both Parties are party, each Party shall, in accordance with its laws and regulations[14], grant and ensure adequate and effective protection to the authors of works and to performers, producers of phonograms and broadcasting organisations for their works, performances, phonograms, and broadcasts, respectively.

2. Each Party shall ensure that a broadcasting organisation has at least the exclusive right of authorizing the following acts: broadcast or re-broadcast their broadcasts; directly or indirectly reproduce the entire or part of the fixation of their broadcasts using any means or form only for broadcast purpose; distribution of the fixation.

Article 12.32: Term of Protection for Copyright and Related Rights

Each Party shall provide that in cases in which the term of protection of a work, performance or phonogram is to be calculated:

(a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 50 years after the author's death;

(b) the term of protection to be granted to performers under this Chapter shall last, at least, until the end of a period of 50 years computed from the end of the year in which the performance was fixed; and

(c) the term of protection to be granted to producers of phonograms under this Chapter shall last, at least, until the end of a period of 50 years computed from the end of the year in which the phonogram was published, or failing such publication within 50 years from fixation of the phonogram, 50 years from the end of the year in which the fixation was made.

Article 12.33: Limitations and Exceptions

1. With respect to this Section, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.

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[14] For greater certainty, for the purposes of this subparagraph, 'laws and regulations' is understood to encompass national laws, regulations, decrees, ministerial decisions (circular), and practices in a broad sense.

2. This Article does not reduce or extend the scope of applicability of the limitations and exceptions permitted by the TRIPS Agreement, the Berne Convention, the WCT or the WPPT or the Marrakesh Treaty.

3. Each Party may, in its national legislation, provide for the same kinds of limitations or exceptions with regard to the protection of performers for performance and phonograms, to the protection of producers of phonograms and of broadcasting organisations as it provides for, in its national legislation, in connection with the protection of copyright in literary and artistic works.

4. Each Party shall endeavour to achieve an appropriate balance in its copyright and related rights system, among other things by means of limitations or exceptions that are consistent with paragraph 1, 2 and 3, including those for the digital environment, giving due consideration to legitimate purposes such as, but not limited to: criticism; comment; news reporting; teaching, scholarship, research; and facilitating access to published works for persons who are blind, visually impaired or otherwise print disabled.[15, 16]

Article 12.34: Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right[17] in a work, performance or phonogram:

(a) may freely and separately transfer that right by contract; and

(b) by virtue of contract[18], including contracts of employment underlying the creation of works, performances or phonograms, shall be able to exercise that right in that person's own name[19] and enjoy fully the benefits derived from that right.[20]

Article 12.35: Obligations concerning Rights Management Information

1. Each Party shall provide adequate and effective legal remedies against any person who knowingly, without authorisation removes or alters any electronic rights management information and/or distributes, imports for distribution, broadcasts or communicates to

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[15] As recognised by the Marrakesh Treaty.

[16] For greater certainty, a use that has commercial aspects may in appropriate circumstances be considered to have a legitimate purpose under Article 12.33 (Limitations and Exceptions).

[17] For greater certainty, this provision does not affect the exercise of moral rights.

[18] For greater certainty, 'contract' encompasses contracts of employment underlying the creation or works, performances, or phonograms.

[19] For greater certainty, 'person's own name' means 'right holder's name'.

[20] Nothing in this Article affects a Party's ability to establish: (i) which specific contracts underlying the creation of works, performances or phonograms shall, in the absence of a written agreement, result in a transfer of economic rights by operation of law; and (ii) reasonable limits to protect the interests of the original right holders, taking into account the legitimate interests of the transferees.

the public, without authority, works or copies of works knowing that electronic rights management information has been removed or altered without authority.

2. For the purposes of this Article, the expression "rights-management information" means any information provided by a right holder that identifies the work[21] or other subject matter that is the object of protection under this Chapter, the author or any other right holder, or information about the conditions of use of the work or other subject matter, and any numbers or codes that represent such information. Paragraph 1 shall apply when any of these items of information is associated with a copy of, or appears in connection with the communication to the public of, a work or other subject matter that is the object of protection under this Chapter.

Article 12.36: Collective Management

The Parties recognise the important role of collective management societies for copyright and related rights in collecting and distributing royalties based on practices that are fair, efficient, transparent and accountable, which may include appropriate record keeping and reporting mechanisms.

SECTION I: ENFORCEMENT

Article 12.37: General Obligations in Enforcement

Each Party shall ensure that enforcement procedures as specified in this Section are available under its law so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies that constitute a deterrent to future infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

Article 12.38: Border Measures

1. Each Party shall, in conformity with its domestic laws and regulations and the provisions of Part III, Section 4 of the TRIPS Agreement adopt or maintain procedures to enable a right holder, who has valid grounds for suspecting that the importations of counterfeit trademark or pirated copyright goods may take place, to lodge an application in writing with the competent authorities, in the Party in which the border measure procedures are applied, for the suspension by that Party's customs authorities of the release into free circulation of such goods.

2. A Party may enable such an application to be made in respect of goods which involve other infringements of intellectual property rights, provided that the requirements of

[21] For the greater certainty, 'work' is interpreted as defined in the Bern Convention Art. 2.1.

Part III, Section 4 of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from their territory in accordance with its domestic laws and regulations.

CHAPTER 13
ECONOMIC COOPERATION

Article 13.1: Objectives

1. The Parties shall undertake to promote cooperation under this Agreement for their mutual benefit in order to liberalise and facilitate trade and investment between the Parties and foster economic growth.

2. Economic cooperation under this Chapter shall be built upon a common understanding between the Parties to support the implementation of this Agreement, with the objective of maximising its benefits, and supporting pathways to trade and investment facilitation in order to contribute to the sustainable and inclusive economic growth, development and prosperity of the Parties.

Article 13.2: Scope

1. Economic cooperation under this Chapter shall support the effective and efficient implementation and utilisation of this Agreement through activities that relate to trade and investment.

2. Economic cooperation under this Chapter shall initially focus on the following areas:

   (a) manufacturing industries;

   (b) infrastructure and logistics;

   (c) tourism;

   (d) transport;

   (e) shipping and maritime;

   (f) trade and investment promotion;

   (g) digital trade;

   (h) precious metals, including gems and diamonds;

   (i) petrochemicals;

   (j) energy development (including renewable energies such as wind power, solar power, oil and gas extraction and processing);

   (k) trade-related aspects of agriculture, fisheries, livestock and forestry;

(l) financial services;

(m) innovation and digital transformation;

(n) micro, small and medium-sized enterprises (MSMEs); and

(o) other areas identified under specific Chapters of this Agreement, and other areas of mutual interest related to this Agreement.

3. The Parties may agree in the Annual Work Programme on Economic Cooperation Activities ("Annual Work Programme") to modify the above list, including by adding other areas for economic cooperation.

Article 13.3: Competition Policy

1. The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties may cooperate to exchange information relating to the development of competition laws and policy, through their respective competition authorities and subject to domestic laws, regulations and available resources of each Party.

2. To address specific matters relating to anti-competitive practices affecting trade relations and the benefits under this Agreement, on request of either Party, the requested Party may enter into consultations with the requesting Party, through their respective competition authorities, subject to the respective domestic laws and regulations and available resources of each Party. The consultations shall be without prejudice to the autonomy of each Party to develop, maintain and enforce its domestic competition laws and regulations.

Article 13.4: Resources

1. Recognising the different level of development of the Parties, both Parties shall work to provide resources for cooperation and capacity building activities conducted under this Chapter in accordance with the laws, regulations and available resources of each Party.

2. The Parties, on the basis of mutual benefit and agreement, may consider cooperation with, and contributions from, external parties, in accordance with each Party's laws and regulations, to support the implementation of the Annual Work Programme.

Article 13.5: Means of Cooperation

The Parties, in accordance with their laws and regulations, shall cooperate in the following ways:

(a) joint organisation of conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;

(b) exchange of delegations, professionals, technicians and specialists from the academic sector, institutions dedicated to research, private sector, and governmental agencies, including study visits and internship programs for professional training;

(c) dialogue and exchange of experiences between the Parties' private sector and agencies involved in trade promotion;

(d) initiation of the knowledge-sharing platform aiming to transfer experience and best practices in the field of government development and modernisation to other countries through the UAE's Government Experience Exchange Programme.

(e) promote joint business initiatives between entrepreneurs of the Parties; and

(f) any other form of cooperation that may be agreed by the Parties.

Article 13.6: Subcommittee on Economic Cooperation and MSMEs

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Subcommittee on Economic Cooperation and MSMEs ("Subcommittee on Economic Cooperation and MSMEs").

2. The Subcommittee on Economic Cooperation and MSMEs shall undertake the following functions:

(a) monitor and review the implementation and operation of this Chapter;

(b) identify new opportunities and ways to assist MSMEs of the Parties to take advantage of the commercial opportunities under this Agreement, and agree on new ideas for prospective cooperation or capacity building activities;

(c) formulate and develop Annual Work Programme proposals and their implementation mechanisms;

(d) coordinate, monitor, and review progress of the Annual Work Programme to assess its overall effectiveness and contribution to the implementation and operation of this Chapter and Chapter 14 (Micro, Small and Medium-Sized Enterprises);

(e) suggest amendments to the Annual Work Programme and implementation mechanism through periodic evaluations;

(f) consider any other matters pertaining to MSMEs, as appropriate and as agreed by Parties, including any issues raised by MSMEs regarding their ability to benefit from this Agreement;

(g) initiate and undertake collaboration, as appropriate, to enhance general coordination, cooperation and capacity building activities;

(h) invite, as appropriate, international institutions, private sector entities, and other relevant institutions, to assist in the development and implementation of cooperation and capacity building activities;

(i) cooperate with other Subcommittees and/or subsidiary bodies established, as appropriate, under this Agreement in support of the development and implementation of cooperation and capacity building activities; and

(j) report to and, if deemed necessary, consult with the Joint Committee in relation to the implementation and operation of this Chapter.

3. The Subcommittee on Economic Cooperation and MSMEs shall convene within one year after the date of entry into force of this Agreement and thereafter meet annually, unless the Parties decide otherwise.

Article 13.7: Annual Work Programme

1. The Subcommittee on Economic Cooperation and MSMEs shall adopt an Annual Work Programme, on a mutually agreed basis, based on proposals submitted by the Parties.

2. Each activity in an Annual Work Programme developed under this Chapter shall:

(a) be guided by the objectives agreed in Article 13.1 (Objectives);

(b) be related to trade or investment and support the implementation of this Agreement and enhancing its benefits;

(c) involve both Parties;

(d) address the mutual or agreed priorities of the Parties;

(e) and avoid duplicating existing economic cooperation activities.

Article 13.8: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 17 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 14
MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES

Article 14.1: General Principles

1. The Parties, recognising the fundamental role of micro, small and medium-sized enterprises (MSMEs) in maintaining the dynamism and enhancing the competitiveness of their respective economies, shall foster close cooperation between MSMEs of the Parties and cooperate in promoting jobs and growth in MSMEs.

2. The Parties recognise the integral role of the private sector in the MSME cooperation to be implemented under this Chapter.

3. For the purposes of this Chapter, MSMEs means micro, small and medium-sized enterprises and may be further defined, where applicable, according to the respective laws, regulations, or national policies of each Party.

Article 14.2: Cooperation to Increase Trade and Investment Opportunities for MSMEs

The Parties shall strengthen their cooperation under this Chapter, which may include:

(a) encouraging efficient and effective implementation of facilitative and transparent trade rules and regulations;

(b) improving MSMEs' access to markets and participation in global value chains, including by promoting and facilitating partnerships among businesses;

(c) promoting the use of electronic commerce by MSMEs;

(d) exploring opportunities for exchanges of experiences among Parties' entrepreneurial programmes;

(e) encouraging innovation and use of technology;

(f) promoting awareness, understanding, and effective use of the intellectual property system among MSMEs;

(g) promoting good regulatory practices and building capacity in formulating regulations, policies, and programmes that contribute to MSMEs' development; and

(h) sharing best practices on enhancing the capability and competitiveness of MSMEs.

Article 14.3: Information Sharing

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:

   (a) the text of this Agreement;

   (b) a summary of this Agreement; and

   (c) any additional information that would be useful for MSMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in its website links to:

   (a) the equivalent websites of the other Party; and

   (b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Each Party shall endeavour to regularly review the information and links on the website referred to in paragraphs 1 and 2 to ensure the information and links are accurate.

4. To the extent possible, each Party shall endeavour to make the information identified in this Article available in English. If this information is available in another authentic language of this Agreement, the Party shall endeavour to make this information available in English, as appropriate.

Article 14.4: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 17 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 15
ADMINISTRATION OF THE AGREEMENT

Article 15.1: Joint Committee

1. The Parties hereby establish a Joint Committee.

2. The Joint Committee shall be composed of relevant government officials of each Party and shall be co-chaired by senior officials of the Parties.

3. Unless the Parties agree otherwise, the Joint Committee shall meet within one year from the entry into force of this Agreement and every two years thereafter, to consider any matter relating to this Agreement. The regular sessions of the Joint Committee shall be held alternately in the territories of the Parties.

4. The Joint Committee shall promptly hold special sessions from the date of a request thereof from either Party, unless the Parties agree otherwise.

5. All decisions of the Joint Committee shall be taken by mutual agreement.

6. The functions of the Joint Committee shall be as follows:

   (a) to review and monitor the implementation and operation of this Agreement;

   (b) to supervise and coordinate the work of all committees, subcommittees and working groups established under this Agreement;

   (c) if requested by either Party, to propose mutually agreed interpretation to the provisions of this Agreement to be adopted by the Parties;

   (d) to adopt decisions or make recommendations as envisaged by this Agreement; and

   (e) to carry out any other functions as may be agreed by the Parties.

7. The Joint Committee may:

   (a) establish standing or *ad hoc* subcommittees or working groups and assign any of its powers thereto;

   (b) consider and recommend to the Parties amendments to this Agreement.

8. The Joint Committee shall establish its own rules of working procedures.

9. Meetings of the Joint Committee and of any standing or *ad hoc* subcommittees or working groups may be conducted in person or by any other means as determined by the Parties.

Article 15.2: Contact Points

1. Each Party shall designate a contact point to receive and facilitate official communications between the Parties on any matter relating to this Agreement.

2. All official communications in relation to this Agreement shall be in the English language.

CHAPTER 16
EXCEPTIONS

Article 16.1: General Exceptions

1. For the purposes of Chapters 2 (Trade in Goods), 3 (Rules of Origin), 4 (Customs Procedures and Trade Facilitation), 6 (Sanitary and Phytosanitary Measures), 7 (Technical Barriers to Trade), and 9 (Digital Trade), Article XX of the GATT 1994 and its interpretative note are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 8 (Trade in Services) and 9 (Digital Trade), Article XIV of the GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 16.2: Security Exceptions

Nothing in this Agreement shall be construed:

(a) to require any Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or

(b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to fissionable and fusionable materials or the materials from which they are derived;

(ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;

(iii) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;

(iv) taken in time of war or other emergency in international relations; or

(c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 16.3: Taxation

1. Nothing in this Agreement shall apply to any taxation measure.[1]

2. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that tax convention shall prevail to the extent of the inconsistency.

[1] For the avoidance of doubt, provisions where corresponding rights and obligations are also granted or imposed under the WTO Agreement shall apply to taxation measures.

CHAPTER 17
DISPUTE SETTLEMENT

Article 17.1: Objective

The objective of this Chapter is to establish an effective and efficient mechanism for avoiding and settling disputes between the Parties concerning the interpretation and application of this Agreement with a view to reaching, where possible, a mutually agreed solution.

Article 17.2: Cooperation

The Parties shall endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 17.3: Scope of Application

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of any dispute between the Parties concerning the interpretation, or application of this Agreement (hereinafter referred to as "covered provisions"), wherever a Party considers that:

    (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or

    (b) the other Party otherwise failed to carry out its obligations under this Agreement.

2. This Chapter shall not cover non-violation complaints and other situation complaints.

Article 17.4: Contact Points

1. Each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.

2. Any request, notification, written submission or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

Article 17.5: Request for Information

Before a request for consultations, good offices, conciliation or mediation is made pursuant to Articles 17.6 (Consultations) or 17.7 (Good Offices, Conciliation or Mediation) respectively, a Party may request in writing any relevant information with respect to a measure at issue. The Party to which that request is made shall make all efforts to provide the requested information in a written response to be submitted no later than 20 days after the date of receipt of the request.

Article 17.6: Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 17.3 (Scope of Application) by entering into consultations in good faith with the aim of reaching a mutually agreed solution.

2. A Party shall seek consultations by means of a written request delivered to the other Party identifying the reasons for the request, including the measure at issue and a description of its factual basis and the legal basis specifying the covered provisions that it considers applicable.

3. The Party to which the request for consultations is made shall reply to the request promptly, but no later than 10 days after the date of receipt of the request. Consultations shall be held within 30 days of the date of receipt of the request. The consultations shall be deemed to be concluded within 45 days of the date of receipt of the request, unless the Parties agree otherwise.

4. Consultations on matters of urgency including those which concern perishable goods, shall be held within 15 days of the date of receipt of the request. The consultations shall be deemed to be concluded within those 20 days unless the Parties agree otherwise.

5. During consultations each Party shall provide sufficient information so as to allow a complete examination of the measure at issue including how that measure is affecting the operation and application of this Agreement.

6. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be confidential, and without prejudice to the rights of either Party in any further proceedings.

7. Consultations may be held in person or by any other means of communication agreed by the Parties. Unless the Parties agree otherwise, consultations, if held in person, shall take place in the territory of the Party to which the request is made.

8. If the Party to which the request is made does not respond to the request for consultations within 10 days of the date of its receipt, or if consultations are not held within the timeframes laid down in paragraph 3 or in paragraph 4 respectively, or if the Parties agree not to have consultations, or if consultations have been concluded and no mutually agreed

solution has been reached, the Party that sought consultations may have recourse to Article 17.8 (Establishment of a Panel).

Article 17.7: Good Offices, Conciliation or Mediation

1. The Parties may at any time agree to undertake good offices, conciliation or mediation. They may begin at any time, and be terminated by either Party at any time.

2. Proceedings involving good offices, conciliation or mediation and the particular positions taken by the Parties in these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings under this Chapter or any other proceedings.

3. If the Parties agree, procedures for good offices, conciliation or mediation may continue while the panel procedures proceed.

Article 17.8: Establishment of a Panel

1. The complaining Party may request the establishment of a panel if:

   (a) the respondent Party does not reply to the request in accordance with the time frames referred to in Article 17.6 (Consultations); or

   (b) the consultations referred to in Article 17.6 (Consultations) are not held or fail to settle a dispute within 45 days or 20 days in relation to urgent matters including those which concern perishable goods after the date of the receipt of the request for consultations by the respondent Party.

2. The request for the establishment of a panel shall be made by means of a written request delivered to the other Party and shall identify the measure at issue and indicate the factual basis of the complaint and the legal basis specifying the relevant covered provisions in a manner sufficient to present how such measure is inconsistent with those provisions.

3. When a request is made by the complaining Party in accordance with paragraph 1, a panel shall be established.

Article 17.9: Composition of a Panel

1. The Parties shall apply the following procedures in establishing a panel:

   (a) the panel shall comprise three panellists, unless the Parties agree otherwise;

   (b) within 30 days after the date of receipt of the request for the establishment of the panel, each Party shall notify the other Party of its appointment of a panellist and propose up to four candidates, who are not nationals of either Party and do not have their usual place of residence in either Party, to serve as the chairperson of the panel. If a Party fails to appoint a panellist within this time, the panellist

shall be appointed by the other Party from the candidates proposed for the chairperson by the Party that failed to appoint a panellist, if such a list exists or, in the absence of such a list, from the other Party's proposed candidates;

(c) the Parties shall endeavour to agree on a third panellist who shall serve as chairperson from among the candidates proposed, within 15 days from the date the second panellist has been appointed or selected. If the Parties fail to decide on a chairperson within this time period, within a further seven days, the chairperson shall be appointed after selection by lot, from the candidates proposed, in the presence of representatives of both Parties.

2. The date of establishment of the panel shall be the date upon which the chairperson is appointed.

3. If a panellist appointed by a Party withdraws, is removed or becomes unable to serve, a replacement shall be appointed by that Party within 30 days and, in cases of urgency, within 15 days, failing which the replacement shall be appointed by the other Party from the candidates proposed for the chairperson in accordance with the second sentence of subparagraph 1(b).

4. If the chairperson of the panel withdraws, is removed or becomes unable to serve, the Parties shall endeavour to decide on the appointment of a replacement within 30 days and, in cases of urgency, within 15 days, failing which the replacement shall be appointed in accordance with subparagraph 1(c).

5. If an appointment in paragraph 3 or paragraph 4 would require selecting from the list of candidates proposed for chairperson and there are no remaining candidates, each Party shall propose up to three additional candidates within 30 days and, within a further seven days the panellist or the chairperson shall be appointed after selection by lot, from the candidates proposed, in the presence of representatives of both Parties.

Article 17.10: Decision on Urgency

If a Party so requests, the panel shall give a preliminary ruling, within 15 days of its composition, as to whether the dispute concerns matters of urgency.

Article 17.11: Requirements for Panellists

1. Each panellist shall:

(a) have demonstrated expertise in law, international trade, and other matters covered by this Agreement or in the resolution of disputes arising under international trade agreements;

(b) be independent of, and not be affiliated with or take instructions from, either Party;

(c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute;

(d) comply with the Code of Conduct established in Annex 17B (Code of Conduct); and

(e) be chosen strictly on the basis of objectivity, impartiality, reliability, and sound judgment.

2. The chairperson shall also have experience in dispute settlement procedures.

3. Persons who provided good offices, conciliation or mediation to the Parties, pursuant to Article 17.7 (Good Offices, Conciliation or Mediation) in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panellists in that matter.

Article 17.12: Replacement of Panellists

If any of the panellists of the original panel becomes unable to act, withdraws or needs to be replaced because that panellist does not comply with the requirements of the code of conduct, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist under Article 17.9 (Composition of a Panel) and the work of the panel shall be suspended during the appointment of the successor panellist.

Article 17.13: Functions of the Panel

Unless the Parties otherwise agree, the panel:

(a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity of the measure at issue with the covered provisions;

(b) shall set out, in its decisions and reports, the findings of fact and law and the rationale behind any findings and conclusions that it makes; and

(c) should consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

Article 17.14: Terms of Reference

1. Unless the Parties otherwise agree within 15 days after the date of establishment of the panel, the terms of reference of the panel shall be:

"to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to make findings as to the conformity of the measure at issue with the relevant covered provisions of this Agreement as well as recommendations, if any, on the means to

resolve the dispute, and to deliver a report in accordance with Articles 17.18 (Interim Report) and 17.19 (Final Report)".

2. If the Parties agree on other terms of reference than those referred to in paragraph 1 within the timeline specified therein, they shall notify the agreed terms of reference to the panel no later than five days after their agreement.

Article 17.15: Rules of Interpretation

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law.

2. When appropriate, the panel may also take into account relevant interpretations in reports of panels established under this Agreement and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

3. The rulings of the panel cannot add to or diminish the rights and obligations of the Parties provided for under this Agreement.

Article 17.16: Procedures of the Panel

1. Unless the Parties otherwise agree, the panel shall follow the Rules of Procedure set out in Annex 17A (Rules of Procedure for the Panel).

2. There shall be no *ex parte* communications with the panel concerning matters under its consideration.

3. The deliberations of the panel and the documents submitted to it shall be kept confidential.

4. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

5. The panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.

6. The panel shall make its decisions, including its reports by consensus, but if consensus is not possible then by majority vote. Any panellist may furnish separate opinions on matters not unanimously agreed, and such separate opinions shall not be disclosed.

7. Rulings of the panel shall be binding on the Parties.

Article 17.17: Receipt of Information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.

2. On request of a Party or on its own initiative, the panel may seek from any source any information it considers appropriate.

3. On request of a Party, or on its own initiative, the panel may seek technical advice or expert opinion from any individual or body that it deems appropriate, and subject to any terms and conditions as the Parties agree.

4. Any information obtained by the panel under this Article shall be made available to the Parties and the Parties may provide comments on that information.

Article 17.18: Interim Report

1. The panel shall deliver an interim report to the Parties within 90 days after the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. Under no circumstances shall the delay exceed 30 days after the deadline. The interim report shall not be made public.

2. The interim report shall set out a descriptive part and the panel's findings and conclusions.

3. Each Party may submit to the panel written comments and a written request to review precise aspects of the interim report within 15 days of the date of issuance of the interim report. A Party may comment on the other Party's request within 10 days of the delivery of the request.

4. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

Article 17.19: Final Report

1. Unless the Parties otherwise agree, the panel shall issue a final report to the Parties within 30 days of the date of issuance of the interim report. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. Under no circumstances shall the delay exceed 30 days after the deadline.

2. The final report shall include a discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.

3. The final report shall be made public within 15 days of its delivery to the Parties unless the Parties otherwise agree to publish the final report only in parts or not to publish the final report. The publication of the report shall be subject to requirement to protect confidential information.

Article 17.20: Implementation of the Final Report

1. Where the panel finds that the respondent Party has acted inconsistently with a covered provision pursuant to Article 17.3 (Scope of Application), the respondent Party shall take any measure necessary to comply promptly and in good faith with the Panel ruling.

2. If it is impossible to comply immediately, the respondent Party shall, no later than 30 days after the delivery of the final report, notify the complaining Party of the reasonable period of time necessary for compliance with the final report and the Parties shall endeavour to agree on the reasonable period of time required for compliance with the final report.

Article 17.21: Reasonable Period of Time for Compliance

1. If the Parties have not agreed on the length of the reasonable period of time, the complaining Party shall, no later than 20 days after the date of receipt of the notification made by the respondent Party in accordance with paragraph 2 of Article 17.20 (Implementation of the Final Report) request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the respondent Party. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.

2. The original panel shall deliver its decision to the Parties within 20 days from the relevant request.

3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties.

Article 17.22: Compliance Review

1. The respondent Party shall deliver a written notification of its progress in complying with the final report to the complaining Party at least 30 days before the expiry of the reasonable period of time for compliance with the final report unless the Parties agree otherwise.

2. The respondent Party shall, no later than at the date of expiry of the reasonable period of time, deliver a notification to the complaining Party of any measure that it has taken to comply with the final report along with a description on how the measure ensures compliance sufficient to allow the complaining Party to assess the measure before the expiry of the reasonable period of time.

3. Where the Parties disagree on the existence of measures to comply with the final report, or their consistency with the covered provisions, the complaining Party may request in writing the original panel to decide on the matter before compensation can be sought or suspension of benefits can be applied in accordance with subparagraph 1(c) of Article 17.23 (Temporary Remedies in Case of Non-Compliance). Such request shall be notified simultaneously to the respondent Party.

4. The request shall provide the factual and legal basis for the complaint, including the identification of the specific measures at issue and an indication of why any measures taken by the respondent Party fail to comply with the final report or are otherwise inconsistent with the covered provisions.

5. The panel shall deliver its decision to the Parties within 75 days of the date of submission of the request.

Article 17.23: Temporary Remedies in Case of Non-Compliance

1. If the respondent Party:

   (a) fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time; or

   (b) notifies the complaining Party in writing that it is not possible to comply with the final report within the reasonable period of time; or

   (c) has failed to eliminate the non-conformity pointed out by the original panel referred to in Article 17.22 (Compliance Review) in the final report within the reasonable period of time;

   the respondent Party shall, on request of the complaining Party, enter into consultations with a view to agreeing on mutually satisfactory compensation or any alternative arrangement.

2. If the Parties fail to reach a mutually satisfactory agreement within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may deliver a written notification to the respondent Party that it intends to suspend the application of concessions or other obligations under this Agreement.

3. The complaining Party may begin the suspension of concessions or other obligations referred to in the preceding paragraph 25 days after the notification of such suspension, unless the respondent Party made a request under paragraph 7.

4. The suspension of concessions or other obligations:

   (a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the respondent Party to comply with the final report; and

(b) shall be restricted to benefits accruing to the respondent Party under this Agreement.

5. In considering what concessions or other obligations to suspend in accordance with paragraph 2, the complaining Party shall apply the following principles:

   (a) the complaining Party should first seek to suspend the concessions or other obligations in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with this Agreement; and

   (b) the complaining Party may suspend concessions or other obligations in other sectors, if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector(s). The communication in which it notifies such a decision shall indicate the reasons on which it is based.

6. The suspension of concessions or other obligations or the mutually satisfactory agreement foreseen in paragraph 1 shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions has been removed, or until the Parties have reached a mutually agreed solution pursuant to Article 17.28 (Mutually Agreed Solution) of this Agreement.

7. If the respondent Party considers that the suspension of concessions or other obligations does not comply with paragraphs 4 and 5, that Party may request in writing the original panel to examine the matter no later than 20 days after the date of receipt of the notification referred to in paragraph 2. That request shall be notified simultaneously to the complaining Party. The original panel shall notify to the Parties its decision on the matter no later than 45 days of the receipt of the request from the respondent Party, or if the original panel cannot be established with its original members, from the date on which the last panellist of the newly established panel is appointed. Concessions or other obligations shall not be suspended until the panel has delivered its decision pursuant to this paragraph. The suspension of concessions or other obligations shall be consistent with this decision. When the panel considers that it cannot issue its report within the aforementioned periods, the relevant period may be extended by the panel for a maximum of 30 days with the consent of the Parties. The report shall be binding on the Parties.

Article 17.24: Review of any Measure Taken to Comply After the Adoption of Temporary Remedies

1. Upon the notification by the respondent Party to the complaining Party of the measure taken to comply with the final report panel ruling:

   (a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 17.23 (Temporary Remedies in Case of Non-Compliance), the

complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or

(b) in a situation where necessary compensation has been agreed, the respondent Party may terminate the application of such compensation no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.

2. If the Parties do not reach an agreement on whether the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions within 30 days after the date of receipt of the notification, the complaining Party shall request in writing the original panel to examine the matter. That request shall be notified simultaneously to the respondent Party. The decision of the panel shall be notified to the Parties no later than 30 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the covered provisions, the suspension of concessions or other obligations, or the application of the compensation, as the case may be, shall be terminated no later than 15 days after the date of the decision. If the panel determines that the notified measure achieves only partial compliance with the covered provisions, the level of suspension of benefits or other obligations, or of the compensation, shall be adapted in light of the decision of the panel.

Article 17.25: Suspension and Termination of Proceedings

If both Parties so request in writing, the panel shall suspend for a period agreed by the Parties and not exceeding 12 consecutive months from such request. In the event of a suspension of the work of the panel, the relevant time periods provided for from Articles 17.8 (Establishment of a Panel) to 17.24 (Review of any Measure Taken to Comply After the Adoption of Temporary Remedies) shall be extended by the same period of time for which the work of the panel was suspended. The panel shall resume its work before the end of the suspension period at the written request of both Parties. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated.

Article 17.26: Choice of Forum

1. Unless otherwise provided for in this Article, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement procedures available under other international trade agreements to which they are both Parties.

2. If a dispute with regard to a particular measure arises under this Agreement and under another international trade agreement to which both Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.

3. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular measure referred to in paragraph 2, the selected forum shall be used to the exclusion of other fora, unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.

4. For the purposes of paragraph 3:

   (a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 17.8 (Establishment of a Panel);

   (b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and

   (c) dispute settlement proceedings under any other agreement are deemed to be initiated in accordance with the relevant provisions of that agreement.

Article 17.27: Costs

1. Unless the Parties otherwise agree, the costs of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by both Parties.

2. Each Party shall bear its own expenses and legal costs in the panel proceedings.

Article 17.28: Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 17.3 (Scope of Application).

2. If a mutually agreed solution is reached during the panel procedure, the Parties shall jointly notify that solution to the chairperson of the panel. Upon such notification, the panel shall be terminated.

3. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.

4. No later than at the expiry of the agreed time period, the implementing Party shall inform the other Party, in writing, of any measure that it has taken to implement the mutually agreed solution.

Article 17.29: Time Periods

1. All time periods laid down in this Chapter shall be counted in calendar days from the day following the act or fact to which they refer, unless otherwise specified in this Chapter.

2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.

Article 17.30: Annexes

The Joint Committee may modify Annexes 17A (Rules of Procedure for the Panel) and 17B (Code of Conduct).

ANNEX 17A
RULES OF PROCEDURE FOR THE PANEL

Timetable

1. After consulting the Parties, the panel shall, whenever possible within seven days of the appointment of the final panellist, fix the timetable for the panel process.

2. The panel process shall, as a general rule, not exceed 180 days from the date of establishment of the panel until the date of the final report, unless the Parties otherwise agree.

3. Should the panel consider there is a need to modify the timetable, it shall inform the Parties in writing of the proposed modification and the reason for it. In cases of urgency in accordance with Article 17.10 (Decision on Urgency) the panel, after consulting the Parties, shall adjust the timetable as appropriate and shall notify the Parties of such adjustment.

Written Submissions and other Documents

4. Unless the panel otherwise decides, the complaining Party shall deliver its first written submission to the panel no later than 20 days after the date of composition of the panel. The respondent Party shall deliver its first written submission to the panel and to the complaining Party no later than 20 days after the date of delivery of the complaining Party's first written submission unless the panel decides otherwise.

5. Each Party shall deliver the original and no less than four copies of any written submission to the panel and one copy to the Embassy of the other Party. Delivery of written submissions and any other document related to the panel proceedings may be made by electronic mail or other means of electronic transmission if the Parties so agree. Where a Party delivers physical copies of written submissions or any other document related to the panel proceedings, that Party shall deliver an electronic version of such submissions or other document at the same time.

6. Within 20 days of the conclusion of the hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.

7. The Parties shall transmit all information or written submissions, written versions of oral statements and responses to questions put by the panel to the other Party to the dispute at the same time as it is submitted to the panel.

8. Minor errors of a clerical nature in any request, notice, written submission or other document related to the panel proceedings may be corrected by delivery of a new document clearly indicating the changes.

Operation of the Panel

9. The chairperson of the panel shall preside at all of its meetings, and shall fix the date and time of the hearing in consultation with the Parties and other panellists. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.

10. Panel deliberations shall be confidential. Only panellists may take part in the deliberations of the panel. The reports of panels shall be drafted without the presence of the Parties in the light of the information provided and the statements made.

11. Opinions expressed in the panel report by individual panellists shall be anonymous.

Hearings

12. The Parties shall be given the opportunity to attend hearings and meetings of the panel.

13. The panel shall provide for at least one hearing for the Parties to present their cases to the panel.

14. Unless the Parties disagree, the panel may decide to convene additional hearings or not to convene a hearing at all.

15. All panellists shall be present at hearings. Panel hearings shall be held in closed session with only the panellists and the Parties in attendance. However, in consultation with the Parties, assistants, translators or designated note takers may also be present at hearings to assist the panel in its work. Any such arrangements established by the panel may be modified with the agreement of the Parties.

16. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the respondent Party are afforded equal time to present their case. The panel shall, as a general rule, conduct the hearing in the following manner: argument of the complaining Party; argument of the respondent Party; the reply of the complaining Party; the counter-reply of the respondent Party; closing statement of the complaining Party; and closing statement of the respondent Party. The chairperson may set time limits for oral arguments to ensure that each Party is afforded equal time.

Written Questions

17. The panel may direct written questions to either Party at any time during the proceedings. A Party to whom the panel addresses a written question shall deliver a written reply to the panel and the other Party in accordance with the timetable established by the panel.

18. Each Party shall be given the opportunity to provide written comments on the response of the other Party within the timetable established by the panel.

Confidentiality

19. The panel's hearings and the documents submitted to it shall be confidential. Each Party shall treat as confidential information submitted to the panel by the other Party which that Party has designated as confidential.

20. Where a Party designates as confidential its written submissions to the panel, it shall, on request of the other Party, provide the panel and the other Party with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public no later than 15 days after the date of request. Nothing in these Rules shall prevent a Party from disclosing statements of its own positions to the public.

Working Language

21. The working language of the panel proceedings, including for written submissions, oral arguments or presentations, the report of the panel and all written and oral communications between the Parties and with the panel, shall be English.

Venue

22. The venue for the hearings of the panel shall be decided by agreement between the Parties. If there is no agreement, the first hearing shall be held in the territory of the respondent Party complained against, and any additional hearings shall alternate between the territories of the Parties.

Expenses

23. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants, designated note takers or other individuals that it retains.

***Ex Parte* Contacts**

24. The panel shall not meet or contact a Party in the absence of the other Party.

25. No Party shall contact any panellist in relation to the dispute in the absence of the other Party or other panellists.

26. No panellist shall discuss any aspect of the subject-matter of the proceedings with a Party in the absence of the other Party and other panellists.

ANNEX 17B
CODE OF CONDUCT[1]

Definitions

1. For the purposes of this Annex:

   (a) **Assistant** means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist, and works under the direction and control of a panellist to assist with case-specific task;

   (b) **Candidate** means a person who is under consideration for selection as a panellist;

   (c) **Panellist** means a member of a panel established under Article 17.8 (Establishment of a Panel);

   (d) **Proceeding**, unless otherwise specified, means the proceeding of a panel under this Chapter; and

   (e) **Staff**, in respect of a panellist, means persons under the direction and control of the panellist, other than assistants.

Responsibilities to the Process

2. Every panellist shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement process are preserved. Former panellists shall comply with the obligations established in paragraphs 16 through 19 and paragraph 21 of this Annex.

Disclosure Obligations

3. Prior to confirmation of his or her selection as a panellist under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

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[1] For greater certainty, this Annex is applicable for the purposes of Article 17.7 (Good Offices, Conciliation or Mediation), unless otherwise provided by the instruments of good offices, conciliation and mediation.

4. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interests, relationships and matters referred to in paragraph 3 and shall disclose them by communicating them in writing to the Parties for consideration. The obligation to disclose is a continuing duty, which requires a panellist to disclose any such interests, relationships and matters that may arise during any stage of the proceeding.

Performance of Duties by Panellists

5. A panellist shall comply with the provisions of Chapter 17 (Dispute Settlement) and its Annexes.

6. On selection, a panellist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.

7. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.

8. A panellist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person.

9. A panellist shall take all appropriate steps to ensure that the panellist's assistant and staff are aware of, and comply with, paragraphs 2, 3, 4, 18, 19 and 20 of this Annex.

10. A panellist shall not engage in ex parte contacts concerning the proceeding.

11. A panellist shall not communicate matters concerning actual or potential violations of this Annex by another panellist unless the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex. Each panellist shall keep a record and render a final account of the time devoted to the panel proceedings and of his or her expenses, as well as the time and expenses of his or her staff and assistants.

Independence and Impartiality of Panellists

12. A panellist shall be independent and impartial. A panellist shall act in a fair manner and shall avoid creating an appearance of impropriety or bias.

13. A panellist shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.

14. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the panellist's duties.

15. A panellist shall not use his or her position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position.

16. A panellist shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the panellist's conduct or judgment.

17. A panellist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

18. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.

Maintenance of Confidentiality

19. A panellist or former panellist shall not at any time disclose or use any non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage, or advantage for others, or to affect adversely the interest of others.

20. A panellist shall not disclose a panel report, or parts thereof, prior to its publication.

21. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view.

22. A panellist shall not make a public statement regarding the panel proceeding.

CHAPTER 18
FINAL PROVISIONS

Article 18.1: Annexes, Side Letters, and Footnotes

The Annexes, footnotes, and Side Letters wherever so explicitly provided therein, shall constitute an integral part of this Agreement.

Article 18.2: Amendments

The Parties may agree, in writing, to amend this Agreement. Any amendment shall enter into force after the Parties exchange written notifications through diplomatic channels certifying that they have completed all necessary domestic legal procedures, or on such date as the Parties may agree. The amendments shall form an integral part of this Agreement.

Article 18.3: Accession

Any country or group of countries may accede to this Agreement subject to such terms and conditions as may be agreed between the country or group of countries and the Parties and following approval in accordance with the applicable legal requirements and procedures of each Party and acceding country.

Article 18.4: Termination

Either Party may terminate this Agreement by written notification to the other Party, and such termination shall take effect six months after the date of the notification.

Article 18.5: Entry into Force

This Agreement shall enter into force 60 days after the date of the last written communication through which the Parties notify each other that the domestic procedures necessary for the entry into force of this Agreement have been completed, or after such other period as the Parties may agree.

Article 18.6: Authentic Texts

This Agreement is done in duplicate in the Arabic, Vietnamese and English languages. All texts shall be equally authentic. In case of any divergence, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Dubai..., on ..28.. October 2024, in duplicate, in the English language. The Arabic and Vietnamese texts of this Agreement shall be signed and exchanged through diplomatic channels within 60 days after the date of signature of this Agreement.

For the Government of the United Arab Emirates	*For the Government of the Socialist Republic of Viet Nam*
H.E. Dr. Thani bin Ahmed Al Zeyoudi	**H.E. Mr. Nguyen Hong Dien**
Minister of State for Foreign Trade	Minister of Industry and Trade