ANNEX

The incorporation of the EU-Viet Nam FTA into this Agreement is further modified as follows:

1. MODIFICATIONS TO THE PREAMBLE

The First Paragraph of the Preamble to the EU-Viet Nam FTA shall be substituted with:

"RECOGNISING their longstanding and strong partnership based on common principles and values, and their important economic, trade and investment relationship;"

2. MODIFICATIONS TO ANNEX 2-A (REDUCTION OR ELIMINATION OF CUSTOMS DUTIES)

- a) Subparagraph 1(k) of Section A of Annex 2-A of the EU-Viet Nam FTA shall be substituted with:
 - "(k)(i) the Parties acknowledge that the United Kingdom may introduce and apply an entry price system on or after the date of entry of force of this Agreement in order to replicate, in whole or in part, the entry price system that the Union applies to certain fruits and vegetables in accordance with the Common Customs Tariff provided for in Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 (and successor acts) laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors; and
 - (ii) the ad valorem component of the customs duties on originating goods provided for in the items in staging category A+EP in the Union's Schedule shall be eliminated upon the date of entry into force of this Agreement. The tariff elimination applies to the ad valorem duty only; the specific duty provided for in United Kingdom legislation that is introduced on or after the date of entry into force of this Agreement to replicate, in whole or in part, the entry price scheme applied in accordance with Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 (and successor acts) laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors shall be maintained;"
- b) In Sub-section 1 of Section B of Annex 2-A of the EU-Viet Nam FTA:
 - i) in paragraph 2, the number "500" shall be substituted with "68";

- ii) in paragraph 3, the number "400" shall be substituted with "54";
- iii) in paragraph 4, the number "5 000" shall be substituted with "681";
- iv) in paragraph 5, the number "20 000" shall be substituted with "3356";
- v) in paragraph 6, the number "30 000" shall be substituted with "5 001";
- vi) in paragraph 7, the number "30 000" shall be substituted with "5 001";
- vii) in paragraph 11, the number "30 000" shall be substituted with "12 215";
- viii) in paragraph 12, the number "11 500" shall be substituted with "1 566";
- ix) in paragraph 13, the number "500" shall be substituted with "68";
- x) in paragraph 14, the number "20 000" shall be substituted with "2 724";
- xi) in paragraph 15, the number "400" shall be substituted with "54";
- xii) in paragraph 16, the number "350" shall be substituted with "48";
- xiii) in paragraph 17, the number "1 000" shall be substituted with "136";
- xiv) in paragraph 18, the number "2 000" shall be substituted with "272".
- c) For greater certainty in relation to the application of Article 6 of this Agreement, for tariff elimination and reduction, on the date of entry into force of this Agreement, the Parties shall continue to implement the remaining stages of tariff reduction as if this Agreement had entered into force on the date of entry into force of the EU-Viet Nam FTA.

3. MODIFICATIONS TO CHAPTER 6 (SANITARY AND PHYTOSANITARY MEASURES)

Article 6.5.1(b) (Competent Authorities and Contact Points) of the EU-Viet Nam FTA shall be replaced by:

"The United Kingdom shall notify Viet Nam of its competent authorities on the date of entry into force of this Agreement"

4. MODIFICATIONS TO CHAPTER 8 (LIBERALISATIONS OF INVESTMENT, TRADE IN SERVICES, AND ELECTRONIC COMMERCE)

- a) Footnote 10 of subparagraph 1(j) of Article 8.2 of the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) The following footnote shall be added to Article 8.8 (Performance Requirements) of the EU-Viet Nam FTA:
 - "[fn.] For greater certainty, in respect of Viet Nam, this Article does not preclude enforcement of any commitment, undertaking or requirement between private parties, if Viet Nam did not impose or require the commitment, undertaking or requirement."
- c) The following footnote shall be added to paragraph 1 of Article 8.8 (Performance Requirements) of the EU-Viet Nam FTA:

- "[fn.] For greater certainty, nothing in this paragraph prevents the United Kingdom from enforcing an undertaking voluntarily given by a person in relation to a takeover or merger. An "undertaking voluntarily given" means an undertaking that is not required by a Party as a condition of the approval of the takeover or merger."
- d) Paragraph 4 of Article 8.8 (Performance Requirements) of the EU-Viet Nam FTA shall be substituted with:
 - "4. Subparagraph 1(f) shall not be construed as preventing the application of a requirement imposed or a commitment or undertaking enforced by a court or administrative tribunal, or by a competition authority pursuant to a Party's competition law."

5. MODIFICATIONS TO APPENDIX 8-A-1 (SPECIFIC COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES)

- a) Paragraphs 7 and 8 of Appendix 8-A-1 of Annex 8-A of the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) In the table of Appendix 8-A-1 of Annex 8-A of the EU-Viet Nam FTA, for subsector 1.A(a) (relating to legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels"), the words in Footnote 5 from "However, in some Member States" to "in which the lawyer is entitled to practice." shall not be incorporated into this Agreement.
- c) In the table of Appendix 8-A-1 of Annex 8-A of the EU-Viet Nam FTA, for subsector 1.E(b) (relating to aircraft (CPC 83104)) the words "or elsewhere in the Union" shall not be incorporated into this Agreement.
- d) In the table of Appendix 8-A-1 of Annex 8-A of the EU-Viet Nam FTA, for subsector 12.D(d) (relating to Rental of aircraft with crew (CPC 734)) the words "or, if the licensing Member State so allows, elsewhere in the Union" shall not be incorporated into this Agreement.

6. MODIFICATIONS TO APPENDIX 8-A-2 (SPECIFIC COMMITMENTS ON LIBERALISATION OF INVESTMENTS)

- a) Paragraph 10 of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for ALL SECTORS, under the heading "Types of Establishment", in the second column, Footnote 8 shall not be incorporated into this Agreement.

- c) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for ALL SECTORS, under the heading "Types of Establishment", in the second column, the words from "However, this does not prevent a Member State" to "unless such extension is explicitly prohibited by Union law." shall not be incorporated into this Agreement.
- d) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for subsector 6.A(a) (relating to Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels"), the words in Footnote 25 from "However, in some Member States" to "in which the lawyer is entitled to practice." shall not be incorporated into this Agreement.
- e) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for subsector 6.A(k) (relating to retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists) the words in Footnote 27 "In some Member States, only the supply of prescription drugs is reserved to pharmacists." shall not be incorporated into this Agreement.
- f) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for subsector 6.E(b) (Relating to aircraft (CPC 83104)) the words "or elsewhere in the Union" shall not be incorporated into this Agreement.
- g) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for subsector 16.A(a) (relating to International passenger transportation (CPC 7211 less national cabotage transport)), Footnote 49 shall be substituted with:
- "For the United Kingdom, cabotage in maritime transport services under this Section covers transportation of passengers or goods between a port or point located in the United Kingdom and another port or point located in the United Kingdom, including on its continental shelf, as provided for in the United Nations Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in the United Kingdom."
- h) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for subsector 16.A(b) (relating to International freight transportation (CPC 7212 less national cabotage transport)), Footnote 50 shall be substituted with:
- "For the United Kingdom, cabotage in maritime transport services under this Section covers transportation of passengers or goods between a port or point located in the United Kingdom and another port or point located in the United Kingdom, including on its continental shelf, as provided for in the United Nations Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in the United Kingdom."
- i) In the table of Appendix 8-A-2 of Annex 8-A of the EU-Viet Nam FTA, for subsector 17.D(d) (relating to Rental of aircraft with crew (CPC 734)) the words "or,

if the licensing Member State so allows, elsewhere in the Union" shall not be incorporated into this Agreement.

7. MODIFICATIONS TO APPENDIX 8-A-3 (SPECIFIC COMMITMENTS IN CONFORMITY WITH SECTION D (TEMPORARY PRESENCE OF NATURAL PERSONS FOR BUSINESS PURPOSES) OF CHAPTER 8 (LIBERALISATION OF INVESTMENT, TRADE IN SERVICES AND ELECTRONIC COMMERCE))

- a) Paragraph 11 of Appendix 8-A-3 of Annex 8-A of the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) In the table of Appendix 8-A-3 of Annex 8-A of the EU-Viet Nam FTA, the reservation for ALL SECTORS for "Recognition", and Footnote 1, shall not be incorporated into this Agreement.
- c) In the table of Appendix 8-A-3 of Annex 8-A of the EU-Viet Nam FTA, for subsector 6.A(a) (relating to Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels"), the words in Footnote 4 from "However, in some Member States" to "in which the lawyer is entitled to practice." shall not be incorporated into this Agreement.
- d) In the table of Appendix 8-A-3 of Annex 8-A of the EU-Viet Nam FTA, for subsector 6.A(k) (relating to retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists) the words in Footnote 6 "In some Member States, only the supply of prescription drugs is reserved to pharmacists." shall not be incorporated into this Agreement.

8. MODIFICATIONS TO CHAPTER 9 (GOVERNMENT PROCUREMENT)

- a) In the first sentence of paragraph 4 of Article 9.6 (Notices) of the EU-Viet Nam FTA, the words "and financial" shall not be incorporated into this Agreement.
- b) The following footnote shall be added to paragraph 4 of incorporated Article 9.6. (Notices):
 - "[fn.] This paragraph is valid for Viet Nam only when an automatic system for the translation and publication of summary notices in English is set up and operational in Viet Nam, thanks to the technical and financial assistance of the EU."

9. MODIFICATIONS TO ANNEX 9-A (COVERAGE OF GOVERNMENT PROCUREMENT FOR THE UNION)

Paragraph 28 of Part B of Sub-section 2 of Section H of Annex 9-A of the EU-Viet Nam FTA shall be substituted with:

"28 UNITED KINGDOM

28.1 Upon entry into force of this Agreement, the United Kingdom shall provide Viet Nam with details of the United Kingdom's means of publication of notices."

10. MODIFICATIONS TO SECTION B (SUBSIDIES) OF CHAPTER 10 (COMPETITION POLICY)

The final sentence of paragraph 1 of Article 10.4 (Principles) of the EU-Viet Nam FTA shall be substituted with:

"In principle, a Party should not grant subsidies to enterprises providing goods or services if they significantly negatively affect or are likely to significantly negatively affect trade between the two Parties."

11. MODIFICATIONS TO CHAPTER 12 (INTELLECTUAL PROPERTY)

- a) In paragraph 2 of Article 12.26 (Amendment of the List of Geographical Indications) of the EU-Viet Nam FTA, the words "date of signing of this Agreement is" shall be substituted with "earlier of the date of signing of this Agreement or the date of signing of the EU-Viet Nam FTA, was".
- b) Paragraphs 1, 2 and 3 of Article 12.28 (Exceptions) of the EU-Viet Nam FTA shall not be incorporated into this Agreement.

12. MODIFICATIONS TO ANNEX 12-A (LIST OF GEOGRAPHICAL INDICATIONS)

- a) Geographical indications listed in Part A of Annex 12-A of the EU-Viet Nam FTA that relate to parts of the European Union that are not in the United Kingdom shall not be incorporated into this Agreement.
- b) Notwithstanding paragraph (a), the "Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky" and "Irish Cream" geographical indications, which cover spirit drinks produced in the Republic of Ireland and Northern Ireland, shall be incorporated into this Agreement. The protection of "Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky" and "Irish Cream" geographical indications for products produced in

Northern Ireland is without prejudice to the protection of these geographical indications for products produced in the Republic of Ireland.

- c) The following footnote shall be added to the Designation Name column for "Scottish Farmed Salmon" in Part A of Annex 12-A of the EU-Viet Nam FTA:
 - "[fn.] For greater certainty, Viet Nam confirms that protection of this geographical indication in Viet Nam shall continue to be protected under its domestic laws, in accordance with the terms of this Agreement."

13. MODIFICATIONS TO PROTOCOL 1 (CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION)

Protocol 1 (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation), and its Annexes of the EU-Viet Nam FTA shall be substituted with Protocol 1 of this instrument.

14. MODIFICATIONS TO PROTOCOL 2 (ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS)

- a) Subparagraph (c) of Article 13.1 of Protocol 2 of the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) Article 13.2 of Protocol 2 of the EU-Viet Nam FTA shall be substituted with "Notwithstanding paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the United Kingdom and Viet Nam prior to the date this Agreement is signed insofar as the provisions of the latter are incompatible with those of this Protocol."

15. MODIFICATIONS TO JOINT DECLARATIONS

- a) The Joint Declaration Concerning Customs Unions to the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) The Joint Declaration Concerning the Principality of Andorra to the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- c) The Joint Declaration Concerning the Republic of San Marino to the EU-Viet Nam FTA shall not be incorporated into this Agreement.

16. MODIFICATIONS TO UNDERSTANDING CONCERNING BANK EQUITY

- a) The Understanding Concerning Bank Equity to the EU-Viet Nam FTA shall not be incorporated into this Agreement.
- b) Viet Nam and the United Kingdom agree to exchange side letters relating to bank equity, which are reflected in Appendix I as a part of this Agreement.