



**PROTOCOL ON THE ACCESSION OF THE KINGDOM  
OF THAILAND TO THE AGREEMENT ON TRADE IN  
SERVICES UNDER THE FRAMEWORK AGREEMENT  
ON COMPREHENSIVE ECONOMIC COOPERATION  
AMONG THE GOVERNMENTS OF THE MEMBER  
COUNTRIES OF THE ASSOCIATION OF SOUTHEAST  
ASIAN NATIONS AND THE REPUBLIC OF KOREA**

The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member Countries of the Association of Southeast Asian Nations, and the Republic of Korea,

**RECALLING** the Agreement on Trade in Services under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea, dated twenty first day of November 2007, hereinafter referred to as "the Agreement on Trade in Services";

**RECALLING** the agreement for the Kingdom of Thailand to be included in the Agreement on Trade in Services only after the relevant signature on her behalf has been appended;

**RECOGNISING** the agreement that the Kingdom of Thailand may sign the Agreement on Trade in Services at a later date upon the completion of her parliamentary procedure; and

**TAKING NOTE** of the Summary of Decisions of the 22<sup>nd</sup> ASEAN-Korea Trade Negotiating Committee (AK-TNC) Meeting on the eleventh day of April 2008 in Busan, Republic of Korea, the Summary of Decisions of the 21<sup>st</sup> AK-TNC Meeting on the eighteenth day of January 2008 in Baguio, the Philippines, and the Summary of Record of the 9<sup>th</sup> SEOM-ROK Consultations on the thirteenth day of March 2008 in Siem Reap, Cambodia on the accession of the Kingdom of Thailand to the Agreement on Trade in Services,

**HAVE AGREED** as follows:

### **Article 1**

1. The Kingdom of Thailand accedes to and shall be bound by the Agreement on Trade in Services, including its Annexes and Letter of Understanding which form an integral part of that Agreement, as rectified, amended or otherwise modified before the date of entry into force of this Protocol.
2. The signature of the Kingdom of Thailand to this Protocol shall be treated as the signature of the Kingdom of Thailand to the Agreement on Trade in Services and Letter of Understanding which form an integral part of that Agreement.

## **Article 2**

This Protocol, including the Kingdom of Thailand's Schedule of Specific Commitments, shall be an integral part of the Agreement on Trade in Services.

## **Article 3**

In the event of any inconsistency between the Agreement on Trade in Services, including its Annexes and Letter of Understanding which form an integral part of that Agreement, and this Protocol, including the Kingdom of Thailand's Schedule of Specific commitments, the former shall prevail over the latter with respect to the Kingdom of Thailand, except for the following:

- (a) the Kingdom of Thailand's Schedule of Specific Commitments; and
- (b) the Article 6 of this Protocol.

## **Article 4**

For the ASEAN Member Countries, this Protocol shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof to each ASEAN Member Country.

## **Article 5**

Any dispute concerning the interpretation, implementation or application of this Protocol shall be resolved through the procedures and mechanism as set out in the Agreement on

Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea.

### **Article 6**

1. Subject to paragraph 2, this Protocol shall enter into force for all the Parties on the date on which the Kingdom of Thailand has notified all the other Parties in writing of the completion of its internal procedures.

2. In the event that a Party notifies all the other Parties in writing within one (1) month from the date of signing of this Protocol that it requires to complete its internal procedures, this Protocol shall enter into force for that Party upon the date of notification of the completion of its internal procedures.

**IN WITNESS WHEREOF**, the undersigned, being duly authorised thereto, have signed this Protocol on the Accession of the Kingdom of Thailand to the Agreement on Trade in Services under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of the Southeast Asian Nations and the Republic of Korea.

**DONE** at Cha-am, Phetchaburi Province, Thailand, this 27<sup>th</sup> day of February 2009, in duplicate copies in the English language.





**THAILAND**

**Schedule of Specific Commitments**

**(For the First Package of Commitments)**



**THAILAND –SCHEDULE OF SPECIFIC COMMITMENTS**

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|--|--|---|------------------------|
| <p><b>I. HORIZONTAL COMMITMENTS</b></p> <p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p> | <p>1), 2), 3), 4) For a service supplier of another Party who is a natural person of that Party but is not a national of that Party: Unbound</p> <p>3) Unless otherwise specified at the sector- specific level, commercial presence in sectors or subsectors in this schedule is permitted only through a limited liability company which is registered in Thailand and which meets the following conditions:</p> <p>(a) Foreign equity participation must not exceed 49 per cent of the registered capital; and</p> <p>(b) The number of foreign shareholders must be less than half of the total number of shareholders of the company concerned.</p> | <p>1), 2), 3), 4) For a service supplier of another Party who is a natural person of that Party but is not a national of that Party: Unbound</p> <p>3) Unless otherwise specified at the sector- specific level, for commercial entity incorporated pursuant to Thailand's laws and regulations with foreign equity participation not exceeding 49 percent of the registered capital : None</p> <p>Others : Unbound, including subsidiaries</p> |                        |

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

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

| Sector or Sub-sector | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|----------------------|--|---|------------------------|
|                      | <p>4) Unless otherwise specified at the sector-specific level, temporary movement of natural persons is <u>unbound except</u> in the following categories.</p> <p>I. Business Visitors (BV)</p> <p>(a) Service sellers:<br/>Representatives of a service supplier who enter and stay in Thailand temporarily without receiving remuneration from within Thailand for the sale of goods or services or entering into agreement for such sale for that services supplier.</p> <p>(b) Persons responsible for establishing a commercial presence:<br/>Representatives of a service supplier who enter and stay in Thailand temporarily for the purposes of:</p> <ul style="list-style-type: none"> <li>- participating in business meetings or contacts,</li> <li>- visiting of business establishments or other similar activities,</li> <li>- entering with a purpose to establish a commercial presence of a service supplier in Thailand when the service supplier has no commercial presence in Thailand.</li> </ul> <p><u>Condition:</u><br/>Representatives of such service suppliers or employees of such juridical person will not be engaged in</p> | <p>4) Unbound, except as provided in the MA column</p> <p>Contractual Service Suppliers :<br/>Unbound</p> |                        |

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

| Sector or Sub-sector | Limitations on Market Access  | Limitations on National Treatment | Additional Commitments |
|----------------------|---|-----------------------------------|------------------------|
|                      | <p>making direct sales to the general public or in supplying services themselves.</p> <p><u>Duration of stay:</u><br/>Temporary stay will be permitted and a work permit granted, when apply for, for an initial period of not more than 90 days.</p> <p>Representative of category (b) may be extended for a further period of not more than one year from the arrival date, provided that the criteria stipulated by the Immigration Bureau and the Department of Employment have been satisfied.</p> |                                   |                        |
|                      | <p>II. Intra-corporate Transferees (ICT)<br/>Employees of a company established in the territory of a Party who are transferred temporarily for the supply of a service through commercial presence in Thailand.</p> <p>The employees refer to Executives, Managers, or Specialists as defined below.</p>   |                                   |                        |

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

| Sector or Sub-sector | Limitations on Market Access  | Limitations on National Treatment | Additional Commitments |
|----------------------|---|-----------------------------------|------------------------|
|                      | <p>Manager is defined as:</p> <p>A person within an organization who primarily directs the organization, or a department or sub-division of the organization; supervises and controls the work of other supervisory, professional or managerial employees; has the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorization); and exercises discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.</p> <p>Executive is defined as:</p> <p>A person within an organization who primarily directs the management of the organization, exercises wide latitude in decision-making, and receives only general supervision or direction from higher-level executives (the board of directors, or shareholders of the business). An executive would not directly perform tasks related to the actual provision of a service or services of the organization.</p> |                                   |                        |

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

| Sector or Sub-sector | Limitations on Market Access  | Limitations on National Treatment | Additional Commitments |
|----------------------|---|-----------------------------------|------------------------|
|                      | <p>Specialist is defined as:</p> <p>A person within an organization who possesses knowledge at an advanced level of continued expertise essential to the establishment provision of the service and/or possesses proprietary knowledge of the organization's services, research equipment, techniques, or management.</p> <p>Condition:</p> <p>Such employees must have been employed by the company concerned outside Thailand for a period of not less than one year immediately preceding the date of his or her application for admission; have satisfied the criteria stipulated by the Immigration Bureau and hold a Non-Immigration visa; and have satisfied the criteria for management needs<sup>1</sup> stipulated by the Department of Employment.</p> <p>Duration of stay:</p> <p>Temporary stay will be permitted and a work permit granted, when apply for, for a one year period, and may be extended for a further three terms of not more than one year each subject to verification of ongoing employment with original employer and compliance with relevant</p> |                                   |                        |

<sup>1</sup> In considering managerial needs, the following facts shall be taken into consideration by the relevant authority, namely: (1) size of fully paid-up capital; (2) employment creation; (3) extent of foreign investment; (4) export promotion; (5) transfer of technology; (6) special needs of the management.

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

| Sector or Sub-sector | Limitations on Market Access   | Limitations on National Treatment | Additional Commitments |
|----------------------|--|-----------------------------------|------------------------|
|                      | <p>Thai laws and regulations.</p> <p>III. Contractual Service Suppliers (CSS)</p> <p><u>Definition:</u><br/>Employees of a foreign based company who enter and stay in Thailand temporarily in order to perform service pursuant to a contract between their employer and a company (service consumer) incorporated in Thailand.</p> <p><u>Condition:</u><br/>Access is subject to the following conditions and those in sector-specific commitments, where applicable:</p> <p>Upon the foreign-based company:</p> <ul style="list-style-type: none"> <li>- The foreign-based company has no commercial presence in Thailand, and</li> <li>- has obtained a service contract for the provision of a service in Thailand for a period not exceeding three months from a company incorporated in Thailand.</li> </ul> <p>Upon the service contract:</p> <ul style="list-style-type: none"> <li>- The service contract shall comply with the laws, regulations and requirements of Thailand.</li> <li>- The contract has to be obtained in the sub-sectors below without conferring entitlement to practice as</li> </ul> |                                   |                        |

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

| Sector or Sub-sector | Limitations on Market Access   | Limitations on National Treatment | Additional Commitments |
|----------------------|--|-----------------------------------|------------------------|
|                      | <p>a licensed professional in Thailand.</p> <p>Upon the employees:</p> <ul style="list-style-type: none"> <li>- The employees must meet the requirements prescribed for "Specialist" above,</li> <li>- have been offering such services as an employee of the foreign-based company supplying the services for at least the year immediately preceding the date of his or her application for admission,</li> <li>- have processed the necessary academic and professional qualifications as specified for the sector or activity concerned,</li> <li>- have satisfied the criteria stipulated by the Immigration Bureau and hold a Non-Immigration visa, and</li> <li>- have satisfied the criteria for management needs stipulated by the Department of Employment.</li> </ul> <p><u>Duration of stay:</u><br/>The Temporary stay will be permitted and a work permit granted, when apply for, for a period of not more than one year or the duration of the contract, whichever is less.</p> <p>The sub-sectors applicable:<br/>As below:</p> <ul style="list-style-type: none"> <li>- Consultancy services related to the installation of computer hardware</li> </ul> |                                   |                        |

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

| Sector or Sub-sector | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|----------------------|---|--|------------------------|
|                      | <p>(CPC 84100)</p> <ul style="list-style-type: none"> <li>- Software implementation services (CPC 84210+84220+84230+84240+84250)</li> <li>- Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320+84330+ 84390)</li> <li>- Data base services (excluding those provided over public telecommunications network) (CPC 84400)</li> <li>- Other computer services : Software training services for staff of clients (part of CPC 84900)</li> <li>- General Management Consulting Services (CPC 86501)</li> <li>- Hotel Lodging Services (CPC 64110)</li> <li>- Restaurant Services (CPC 64210)</li> <li>- Related scientific and technical consulting services for oil and gas exploration and production (part of CPC 8675)</li> <li>- Environmental services (CPC 9401-9409), except Engineer</li> </ul> |  |                        |
| 3),4)                | Regarding acquisition and usage of land according to the Land Code of Thailand, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings. Foreigners are also  | 3), 4) Acquisition and usage of land: Unbound, except as provided in the MA column |                        |



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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|---|---|--|------------------------|
| <b>II. SECTOR SPECIFIC COMMITMENTS</b>  |   |  |                        |
| <b>1. BUSINESS SERVICES</b>   |   |  |                        |
| <b>A. <u>Professional Services</u></b>  |   |  |                        |
| (a) Legal services (CPC 86111+86119+86120+86130+86190)                              | 1) Unbound<br>2) None<br>3) None<br>4) Unbound                                    | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   |                        |
| (b) Accounting, auditing and bookkeeping services (CPC 86211 to 86213 +86219+86220) | 1) Unbound<br>2) None<br>3) None<br>4) Unbound                                    | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   |                        |
| (d) Architectural services (CPC 86711 to 86714+86719)                               | 1) Unbound<br>2) None<br>3) None<br>4) Unbound                                    | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   |                        |
| (e) Engineering services (CPC 86721 to 86727 +86729)                                | 1) Unbound<br>2) None<br>3) None<br>4) (a) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|--|---|--|------------------------|
| (g) Urban planning and landscape architectural services (CPC 86741 to 86742)   | (b) Unbound for civil engineer<br>1) Unbound<br>2) None<br>3) None<br>4) Unbound  | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   |                        |
| B. <u>Computer and Related Services</u>  |   |  |                        |
| (a) Consultancy services related to the installation of computer hardware (CPC 84100)                                  | 1) Unbound<br>2) None<br>3) None<br>4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by Ministry of Information and Communications Technology (hereinafter "ICT Ministry"), otherwise as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |
| (b) Software implementation services (excluding programming and systems maintenance services) (CPC 84210+84220 +84230) | 1) Unbound<br>2) None<br>3) None<br>4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section   | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |

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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|---|--|---|------------------------|
| Programming and systems maintenance services (CPC 84240+84250)  | 1) Unbound<br>2) None<br>3) None<br><br>4) Entry of contractual service suppliers may be subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Conditional upon the result of the proposal to amend the definition of "foreigner" in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law<br>4) Unbound, except as provided in the horizontal section |                        |
| (c) Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320 +84330+84390) | 1) Unbound<br>2) None<br>3) None<br>4) Entry of contractual service suppliers may be subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section     | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section  |                        |
| (d) Data base services (excluding those provided over public telecommunications network)                                      | 1) Unbound<br>2) None<br>3) None<br>4) Entry of contractual service suppliers may be subject to numerical  | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section  |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|--|--|---|------------------------|
| (CPC 84400)  | ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section   |   |                        |
| (e) Other computer services: software training services for staff of clients (part of CPC 84900) | 1) Unbound<br>2) None<br>3) None<br><br>4) Entry of contractual service suppliers may be subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law<br>4) Unbound, except as provided in the horizontal section |                        |
| E. <u>Rental/Leasing Services without Operators</u>  |  |   |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|---|---|--|------------------------|
| (d) Rental and leasing services concerning agricultural machinery, construction machinery, office machinery, other machinery and equipment without operator (CPC 83106-83109) | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| F. <u>Other Business Services</u>   |   |  |                        |
| (a) Advertising services (CPC 87110+87120 +87190)   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| (b) Market research and public opinion polling services (CPC 86401 to 86402)  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| (c) General management consulting services (CPC 86501)  | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) (a) As indicated in the horizontal section<br/>(b) Unbound for legal and auditing consultants</li> </ol> | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>    |                        |

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|--|---|--|------------------------|
| (e) Technical testing and analysis services (CPC 86761+86769)  | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |
| (f) Services incidental to agriculture:<br><br>Consultancy services on agricultural extension:<br>- soil preparation<br>- seed production<br>- plant protection<br>- harvesting<br>- grading<br>- packing<br>- storing<br>Soil analysis laboratory | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |
| Soil survey and land use Planning  | 1) None<br>2) None<br>3) None<br>4) As indicated in the horizontal section    | 1) None<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section    |                        |
| Cover crop seed multiplication   | 1) Unbound<br>2) None   | 1) Unbound<br>2) None  |                        |

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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|---|---|--|------------------------|
|   | 3) None<br>4) As indicated in the horizontal section                          | 3) None<br>4) Unbound, except as provided in the horizontal section                          |                        |
| (f) Services incidental to forestry:                        |   |  |                        |
| Forestry consultant services                                | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |
| (g) Services incidental to fishing:                         |   |  |                        |
| International trading, exporting products services (broker) | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |
| Quality analysis services                                   | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|--|--|--|------------------------|
| Canning process<br>analysis services   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal sections</li> </ol>                                       | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>   |                        |
| Technical services<br><br>- Consulting<br>- Research on marketing<br>- Quality control   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>   |                        |
| (h) Services incidental to mining at oil and gas fields  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) (a) As indicated in the horizontal section<br/>(b) Unbound for civil engineer</li> </ol> | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>   |                        |
| (m) Related scientific and technical consulting services (CPC 8675)<br><br>- Oil and gas exploration and production (part of CPC 8675) | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain</li> </ol> |                        |



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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|---|--|--|------------------------|
|   | 4) (a) Entry of contractual service suppliers will be subject to the approval of the Petroleum Committee required in Petroleum Act, otherwise as indicated in the horizontal section<br>(b) Unbound for civil engineer | requirements stipulated under such law<br>4) Unbound, except as provided in the horizontal section |                        |
| (n) Maintenance and repair services of office machinery and equipment including computers (CPC 84500) | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section  | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section       |                        |
| (q) Packaging services (CPC 87600)  | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   |                        |
| (r) Publishing and printing services excluding publishing newspaper (CPC 88442)                       | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   | 1) Unbound<br>2) None<br>3) None<br>4) Unbound   |                        |
| (t) Other   |  |  |                        |
| Translation and interpretation  | 1) Unbound<br>2) None  | 1) Unbound<br>2) None  |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.



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

| Sector or Sub-sector                             | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments   |
|--|--|--|--|
| (j) Data base access services (part of CPC 7523) | <p>commencing from the year of 2006, Thailand will introduce the market access elements as contained in those acts into the relevant parts of its Schedule of Specific Commitments relating to the supply of public telecommunication services.</p> <p>4) Unbound as indicated in the horizontal section</p> <p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;<br/>1.2 Radio application service is subject to frequency availability.</p> <p>2) None</p> <p>3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company</p> <p>(b) Such company shall be permitted under the built-transferred-operated concept</p> <p>(c) Must use public telecommunication network under national telecommunication authorities</p> | <p>commencing from the year of 2006, Thailand will introduce the national treatment elements as contained in those acts into the relevant parts of its Schedule of Specific Commitments relating to the supply of public telecommunication services.</p> <p>4) Unbound as indicated in the horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 40 per cent</p> | <p>service, public availability of licensing criteria, separation of regulatory and operational functions, and the allocation and use of scarce resources.</p> |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|--|--|--|------------------------|
| <p>(n) On-line information and/or data processing services (part of CPC 843)</p> | <p>4) As indicated in the horizontal section</p> <p>1) 1.1 Services providers must use telecommunication network under national telecommunication authorities;<br/>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company<br/>(b) Such company shall be permitted under the built-transferred-operated concept<br/>(c) Must use public telecommunication network under national telecommunication authorities</p> <p>4) As indicated in the horizontal section</p> | <p>4) Unbound, except as provided in the horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 40 per cent</p> <p>4) Unbound, except as provided in the horizontal section</p> |                        |

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|--|---|---|------------------------|
| (o) Other<br>Telecommunications equipment sales services (part of CPC 75420) | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) (a) As indicated in the horizontal section</li> <li>(b) Unbound for civil engineer</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>          |                        |
| Telecommunications consulting services (CPC 75440)                           | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) (a) As indicated in the horizontal section</li> <li>(b) Unbound for civil engineer</li> </ol>   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>          |                        |
| Videotext (part of CPC 75299)  | <ol style="list-style-type: none"> <li>1) <ol style="list-style-type: none"> <li>1.1 Service providers must use public telecommunication network under national telecommunication authorities;</li> <li>1.2 Radio application service is subject to frequency availability</li> </ol> </li> <li>2) None</li> <li>3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company</li> <li>(b) Such company shall be permitted under the built-</li> </ol> | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) No limitations as long as foreign equity participation does not exceed 40 per cent</li> </ol> |                        |

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

| Sector or Sub-sector                          | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|---|---|--|------------------------|
|   | <p>transferred-operated concept by national telecommunication authorities<sup>2</sup></p> <p>(c) Must use public telecommunication network under national telecommunication authorities</p> <p>(d) Selection of service providers shall be based on open tender</p> <p>4) As indicated in the horizontal section</p>  | <p>4) Unbound, except as provided in the horizontal section</p>  |                        |
| <p>Teleconference<br/>(part of CPC 75292)</p> | <p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;</p> <p>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company</p> <p>(b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities<sup>3</sup></p> | <p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 40 per cent</p> |                        |

<sup>2</sup> This condition will be applied for at least 10 years.

<sup>3</sup> This condition will be applied for at least 10 years.

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

| Sector or Sub-sector                                | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|---|--|--|------------------------|
|   | <p>(c) Must use public telecommunication network under national telecommunication authorities</p> <p>(d) Selection of service providers shall be based on open tender</p> <p>4) As indicated in the horizontal section</p>   | <p>4) Unbound, except as provided in the horizontal section</p>  |                        |
| <p>Domestic leased circuits (part of CPC 75299)</p> | <p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;</p> <p>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company</p> <p>(b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities<sup>4</sup></p> <p>(c) Must use public telecommunication network</p> | <p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 40 per cent</p> |                        |

<sup>4</sup> This condition will be applied for at least 10 years.

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|--|---|--|------------------------|
| <p><u>D. Audiovisual Services</u></p> <p>(a) Film/video production and distribution services excluding promotion or advertising services (CPC 96112+96113)</p> | <p>under national telecommunication authorities (d) Selection of service providers shall be based on open tender</p> <p>4) As indicated in the horizontal section</p> | <p>4) Unbound, except as provided in the horizontal section</p>  |                        |
| <p>(c) Radio/television services only for production of radio/TV programmes (CPC 96131+96132)</p>  | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) As indicated in the horizontal section</p>   | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</p> <p>A. Construction Work for Buildings (CPC 51210+51220 +51230+51240+512</p>                            | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) As indicated in the horizontal section</p>   | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p>   | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p>  | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |



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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|---|--|---|------------------------|
| 50+ 51260<br>+51270+51280+<br>51290)  | section<br>(b) Unbound for civil engineer  | horizontal section  |                        |
| B.<br>Construction Work<br>for Civil Engineering<br>(CPC 51310+51320<br>+51330+51340+<br>51350+51360+<br>51371+51372<br>+51390) | 1) Unbound<br>2) None<br>3) None<br>4) (a) As indicated in the horizontal<br>section<br>(b) Unbound for civil engineer | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the<br>horizontal section |                        |
| C.<br>Installation Work<br>(CPC<br>51610+51620+5163<br>0+51641+51642+51<br>643+51644+51649+<br>51650+51660+5169<br>1+ 51699)    | 1) Unbound<br>2) None<br>3) None<br>4) (a) As indicated in the horizontal<br>section<br>(b) Unbound for civil engineer | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the<br>horizontal section |                        |

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|--|---|---|------------------------|
| Assembly Work<br>(CPC 51400)   | 1) Unbound<br>2) None<br>3) None<br><br>4) (a) As indicated in the horizontal section<br>(b) Unbound for civil engineer | 1) Unbound<br>2) None<br>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law<br><br>4) Unbound, except as provided in the horizontal section |                        |
| D. Building Completion and Finishing Work<br>(CPC 51710+51720<br>+51730+51740+51750<br>+51760+51770+51780<br>+51790) | 1) Unbound<br>2) None<br>3) None<br><br>4) (a) As indicated in the horizontal section<br>(b) Unbound for civil engineer | 1) Unbound<br>2) None<br>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law<br><br>4) Unbound, except as provided in the horizontal section |                        |
| E. Other Pre-erection Work at Construction Site  | 1) Unbound<br>2) None<br>3) None  | 1) Unbound<br>2) None<br>3) Conditional upon the result of the  |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|--|---|---|------------------------|
| <p>(CPC<br/>51110+51120+5113<br/>0+51140+51150+51<br/>160)</p> <p>Special Trade<br/>Construction<br/>(CPC<br/>51510+51520+5153<br/>0+51540+51550+51<br/>560+51590)</p> <p>Renting services<br/>related to<br/>equipment for<br/>construction or<br/>demolition of<br/>buildings or civil<br/>engineering works<br/>with operator<br/>(CPC 51800)</p> | <p>4) (a) As indicated in the horizontal<br/>section<br/>(b) Unbound for civil engineer</p> | <p>proposal to amend the definition of<br/>'foreigner' in the Foreign Business<br/>Act B.E. 2542, commercial presence<br/>specified in the MA column which is<br/>owned or controlled by the foreigner<br/>may be subject to certain<br/>requirements stipulated under such<br/>law**</p> <p>4) Unbound, except as provided in the<br/>horizontal section</p> |                        |
| <p>4. DISTRIBUTION<br/>SERVICES</p> <p>A. Commission Agents'<br/>Services<br/>(CPC 62111 to<br/>62118)</p>   | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound</p>                                    | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound</p>  |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment                        | Additional Commitments |
|--|--|--|------------------------|
| <p>5. EDUCATIONAL SERVICES</p> <p>A + B. International and National School Education Services (excluding adult and other education services) (CPC 9219+9221 +9222)</p> | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p>(1) the natural persons are invited or employed by education institutions duly established and registered in Thailand;<br/>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Others : As indicated in the horizontal section</p> | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound</p> |                        |
| <p>B. Technical and Vocational Education Services (CPC 9223+9224)</p>  | <p>1) None<br/>2) None<br/>3) None<br/>4) Foreign natural persons may enter Thailand to supply education services provided that:</p>   | <p>1) None<br/>2) None<br/>3) None<br/>4) Unbound</p>    |                        |

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

| Sector or Sub-sector                            | Limitations on Market Access   | Limitations on National Treatment                           | Additional Commitments |
|---|--|---|------------------------|
| <p>C. Higher education services (CPC 92300)</p> | <p>(1) the natural persons are invited or employed by education institutions duly established and registered in Thailand;</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Others : As indicated in the horizontal section</p> <p>1) Unbound<br/>2) None<br/>3) Unbound<br/>4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p>(1) the natural persons are invited or employed by education institutions duly established and registered in Thailand;</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that</p> | <p>1) Unbound<br/>2) None<br/>3) Unbound<br/>4) Unbound</p> |                        |

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment                        | Additional Commitments |
|--|---|--|------------------------|
| <p>D. Professional and/or Short Courses Education Services (CPC 92400)</p> | <p>may be set by Ministry of Education where applicable</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Others : As indicated in the horizontal section</p> <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p>(1) the natural persons are invited or employed by education institutions duly established and registered in Thailand;</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Others : As indicated in the</p> | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound</p> |                        |

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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|---|--|--|------------------------|
| <p>E. Other education services (CPC 92900)</p> <p>Foreign language tuition services (part of CPC 92900)</p> | <p>horizontal section</p> <p>1) Unbound<br/>2) None<br/>3) None</p> <p>4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p>(1) the natural persons are invited or employed by education institutions duly established and registered in Thailand;</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> | <p>1) Unbound<br/>2) None<br/>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law</p> <p>4) Unbound</p> |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|---|--|--|------------------------|
| <p>6. ENVIRONMENTAL SERVICES</p> <p>A. Environmental Consultancy on Sewage System, Refuse Disposal, Hazardous Waste Management, Air Pollution and Noise Management, Sanitation and Other Environmental Management Services (CPC 9401)</p> | <p>Others : As indicated in the horizontal section</p> <p>1) None<br/>2) None<br/>3) None<br/>4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</p> | <p>1) None<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p>    |                        |
| <p>Environmental Protection and Environmental Abatement Services (CPC 9401)</p>   | <p>1) None<br/>2) None<br/>3) None<br/>4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</p>  | <p>1) None<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p>    |                        |
| <p>Sewage Services (including industrial waste water treatment system) (CPC 9401)</p>   | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Entry of contractual service suppliers may subject to qualification requirements set by</p>   | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |



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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|---|--|--|------------------------|
| <p>B. Refuse Disposal Services (including hazardous waste management and incinerator) (CPC 9402)</p>        | <p>Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</p> <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Entry of contractual service suppliers may be subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</p> | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>C. Sanitation and Similar Services (CPC 9403)</p>  | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Entry of contractual service suppliers may be subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</p>  | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>D. Other<br/>Cleaning services of exhaust gases (including industrial emission abatement) (CPC 9404)</p> | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Entry of contractual service suppliers may be subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</p>  | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |

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

| Sector or Sub-sector   | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|--|---|--|------------------------|
| Noise abatement services (CPC 9405)  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Entry of contractual service suppliers may be subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</li> </ol> | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| Nature and landscape protection services (CPC 9406)  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Entry of contractual service suppliers may be subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</li> </ol> | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| Other environmental protection services (CPC 9409)   | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Entry of contractual service suppliers may be subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section</li> </ol> | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| <b>7. FINANCIAL SERVICES</b>   |   |  |                        |
| <p>- With regard to the scope of operation and types of financial services that can be provided, each type of financial institution will be permitted to operate the sector or sub-sector of banking and other financial services only to the extent that their respective governing</p> |   |  |                        |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|--|--|--|------------------------|
| <p>- legislation permit them to do so.<br/>- All commitments in this sector are subject to horizontal commitments in Thailand's GATS schedule of specific commitments.</p> |  |  |                        |
| <p>A. <u>Insurance including Reinsurance and retrocession</u><br/>(a) Life insurance services (CPC 81211)</p>  | <p>1) None<br/>2) None<br/>3) (a) Foreign equity participation limited to 25 per cent of registered share capital.<br/>(b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet.<br/>4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</p>    | <p>1) None<br/>2) Life insurance premium is tax deductible up to a certain amount for holders of policies issued by local companies.<br/>3) None other than that indicated in the MA column<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>(b) Non-life insurance services (CPC 8129)</p>  | <p>1) Unbound except for international marine, aviation and transit and all classes of reinsurance.<br/>2) None<br/>3) (a) Foreign equity participation limited to 25 per cent of registered share capital.<br/>(b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet.<br/>4) Only senior managerial personnel,</p> | <p>1) Unbound<br/>2) None<br/>3) None other than that indicated in the MA column<br/>4) Unbound, except as provided in the</p>   |                        |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|--|--|--|------------------------|
| (d) Services auxiliary to insurance (excluding pension funding services)   | specialists and technical assistants with the approval of the Insurance Commissioner.  | horizontal section   |                        |
| Insurance broking and agency services (CPC 81401) (Brokers shall not induce, advise or do any acts so as to cause any person to enter into insurance contracts with insurers abroad, except for reinsurance contracts) | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) Unbound</li> <li>3) Foreign equity participation not to exceed 25 per cent.</li> <li>4) (a) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</li> <li>(b) Unbound for individual broker and agent.</li> </ol> | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) Unbound</li> <li>3) None other than that indicated in the MA column</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| Insurance consultancy services excluding pension consulting services (CPC 81402)   | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</li> </ol>  | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>  |                        |
| Average and loss adjustment services (CPC 81403)   | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Only senior managerial personnel,</li> </ol>  | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the</li> </ol>   |                        |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|--|--|---|------------------------|
| Actuarial Services (CPC 81404)   | specialists and technical assistants with the approval of the Insurance Commissioner.<br>1) None<br>2) None<br>3) None<br>4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner. | horizontal section<br><br>1) None<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |
| Services auxiliary to financial intermediation other than to insurance and pension funding services<br><br>Credit card services (CPC 81133)<br>(Mobilizing funds from the public is prohibited, unless licensed under a financial law) | 1) None<br>2) None<br>3) (a) As indicated in B(3)(j) below.<br>(b) Financial institutions must obtain prior approval from the Bank of Thailand.<br>4) As indicated in the horizontal section.  | 1) None<br>2) None<br>3) None<br><br>4) Unbound, except as provided in the horizontal section                       |                        |
| Financial consultancy services (CPC 81332)   | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section.   | 1) None<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section                           |                        |
| B. <u>Banking and Other</u>  |  |   |                        |

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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|---|---|---|------------------------|
| <p><u>Financial Services</u></p> <p>Acceptance of deposits and other repayable funds from the public</p> <p>Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions</p> <p>Financial leasing</p> | <p>1) None for financial advisory and financial data processing. Unbound for all other services.</p> <p>2) None for financial advisory and financial data processing. Unbound for all other services.</p> <p>3) (a) Representative office of banks: None.</p> <p>(b) Foreign bank branches:</p> <p>I. None for existing foreign bank branches under present shareholding structure.</p> | <p>1) None</p> <p>2) None</p> <p>3) (a) Representative office of banks: None</p> <p>(b) Foreign bank branches: None, except as indicated in the market access column.</p> |                        |
| <p>Payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers drafts</p> <p>Guarantees and commitments</p>  | <p>II. ATM operations permitted under the following conditions only:</p> <p>(i) joining ATM pools operated by Thai banks; or</p> <p>(ii) operation within own premises or sharing the facilities with other commercial banks in Thailand.</p>   |   |                        |
| <p>Trading for own</p>  | <p>III. Existing foreign banks which</p>  |   |                        |

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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|---|--|--|------------------------|
| <p>account, or for account of customers in the following:</p> <ul style="list-style-type: none"> <li>(a) money market instruments</li> <li>(b) foreign exchange</li> <li>(c) exchange rate and interest rate</li> <li>(d) instruments transferable securities</li> </ul> <p>Participation in issues of all kinds of securities, including underwriting and placement as agents (whether publicly or privately) and provision of services related to such issues</p> | <p>already had the first branch office in Thailand prior to July 1995 will each be permitted to open no more than two additional branches.</p> <p>IV. None for participation in cheque clearing and settlement system.</p> <p>(c) Locally incorporated banks</p> <p>I. Market access limited to the acquisition of shares of existing banks.</p> <p>II. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his/her related persons not to exceed 5 per cent of bank's paid-up registered capital.</p> | <p>(c) Locally incorporated banks</p> <p>None, except as indicated in the market access column</p> |                        |
| <p>Asset management as follows:</p> <ul style="list-style-type: none"> <li>- cash or portfolio management</li> <li>- collective investment management</li> <li>- custodian and depository</li> </ul>  | <p>(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above-mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his/her related persons, subject to</p>  |  |                        |

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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|---|---|---|------------------------|
| <p>services</p> <p>Advisory, intermediation and other auxiliary financial services</p> <p>Provision and transfer of financial information, and financial data processing and related software</p> | <p>the terms and conditions announced by the Minister of Finance, including the following:</p> <ul style="list-style-type: none"> <li>- the relaxation is deemed necessary to improve the condition or business of the commercial bank;</li> <li>- such equity participation will be authorized for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding.</li> </ul> |   |                        |
|   | <p>III. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions as stated in II (ii) above.</p> <p>(d) International Banking Facility<sup>5</sup><br/>New establishment is subject to licence approved by the Minister of Finance</p>   | <p>(d) International Banking Facility<br/>None, except as indicated in the market access column</p> |                        |

<sup>5</sup> IBF units permitted to operate only the banking and investment banking business as specified in the Ministerial Order issued on 16 September 1992, and Notification of the Bank of Thailand dated 14 December 1993.



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

| Sector or Sub-sector | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|----------------------|--|--|------------------------|
|                      | <p>(e) Finance companies and credit foncier companies</p> <p>I. None for representative offices.</p> <p>II. Market access limited to the acquisition of shares of existing companies.</p> <p>III. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his/her related persons not to exceed 10 per cent.</p> | <p>(e) Finance companies and credit foncier companies</p> <p>None, except as indicated in the market access column</p> |                        |
|                      | <p>(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above-mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his/her related persons, subject to the terms and conditions announced by the Minister of Finance, including the following:</p> <p>- the relaxation is deemed</p>                          |  |                        |

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

| Sector or Sub-sector | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|----------------------|---|---|------------------------|
|                      | <p>necessary to improve the condition or business of the finance company and credit foncier company.</p>  |   |                        |
|                      | <p>- such equity participation will be authorized for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding.</p> <p>IV. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions as stated in III(ii) above.</p> |   |                        |
|                      | <p>(f) Securities companies, Securities brokerage, securities dealing, investment advisory service and securities underwriting:</p>   | <p>(f) Securities companies None, except as indicated in the market access column</p> |                        |
|                      | <p>I. None for representative offices.<br/>II. Market access limited to share acquisition of existing companies only. Unbound for new licences.</p>   |   |                        |

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

| Sector or Sub-sector | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|----------------------|--|---|------------------------|
|                      | <p>III. Maximum foreign equity participation limited to 49 per cent of paid-up registered capital.</p> <p>IV. At least one-half of the directors of a locally incorporated securities firm must be Thai national.</p>  |   |                        |
|                      | <p>(g) Asset management companies:</p> <p>I. None for representative offices.</p> <p>II. Market access limited to share acquisition of existing companies.</p> <p>III. During the first five years after the licence has been granted, maximum foreign equity participation is limited to 25 per cent of paid-up registered capital and at least three-fourths of the directors must be Thai national.</p> | <p>(g) Asset management companies<br/>None, except as indicated in the market access column</p> |                        |
|                      | <p>IV. After five years, maximum foreign equity participation is limited to 49 per cent of paid-up registered capital and at least one-half of the directors must be Thai national.</p>  |   |                        |

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

| Sector or Sub-sector | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|----------------------|---|---|------------------------|
|                      | <p>(h) Financial leasing services<br/>Can only be provided by leasing companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital, or by finance companies which are subject to maximum foreign equity participation of 25 per cent of paid-up registered capital, except in (e) III (ii).</p> <p>(i) Factoring services<br/>Can only be provided by factoring companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital, or by finance companies which are subject to maximum foreign equity participation of 25 per cent of paid-up registered capital, except in (e) III (ii).</p> | <p>(h) Financial leasing services<br/>None</p> <p>(i) Factoring services<br/>None</p> |                        |
|                      | <p>(i) Credit, charge and debit cards<br/>Credit, charge and debit cards can only be provided by companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital or locally incorporated banks and foreign bank branches.</p>  | <p>(i) Credit, charge and debit cards<br/>None</p>                                    |                        |

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

| Sector or Sub-sector | Limitations on Market Access   | Limitations on National Treatment | Additional Commitments |
|----------------------|--|-----------------------------------|------------------------|
|                      | <p>The conduct of businesses under h), i) and j) will be subject to licensing and regulations to be announced.</p> <p>4) Limitations on the number of foreign personnel per foreign bank office:</p> <ul style="list-style-type: none"> <li>(a) two persons for banks operating as representative office;</li> <li>(b) six persons for each full-licensed branch;</li> <li>(c) four persons for each BIBF branch;</li> <li>(d) two persons for each PIBF branch;</li> <li>(e) eight persons for banks operating as full-licensed and BIBF branch;</li> </ul> <p>For finance companies:</p> <ul style="list-style-type: none"> <li>(a) two persons for a representative office;</li> <li>(b) Maximum of four directors permitted for finance companies;</li> </ul> <p>For securities companies and asset and management companies: two persons for a representative office.</p> |                                   |                        |

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

| Sector or Sub-sector                          | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|---|---|---|------------------------|
| 9. TOURISM AND TRAVEL RELATED SERVICES        |   |   |                        |
| A. Hotel Lodging Services (CPC 64110)         | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section  |                        |
| Camping and caravan site services (CPC 64195) | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law<br>4) Unbound, except as provided in the horizontal section |                        |
| Restaurant Services (CPC 64210)               | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section  |                        |
| Catering Services (CPC 64230)                 | 1) Unbound<br>2) None   | 1) Unbound<br>2) None   |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|---|--|---|------------------------|
| B. <u>Travel Agency and Tour Operator Services</u> (CPC 74710)                                  | 3) None<br>4) As indicated in the horizontal section<br><br>1) Unbound<br>2) None<br>3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality<br>4) As indicated in the horizontal section | 3) None<br>4) Unbound, except as provided in the horizontal section<br><br>1) Unbound<br>2) None<br>3) None<br><br>4) Unbound, except as provided in the horizontal section |                        |
| D. <u>Other</u><br>Hotel management services  | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section  | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the Horizontal section  |                        |
| 10. RECREATIONAL, CULTURAL AND SPORTING SERVICES  |  |   |                        |
| D. Sporting Services (excluding other sporting services specified in CPC 96411 + 96412 + 96413) | 1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal sections   | 1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section  |                        |
| Recreation Park and   | 1) Unbound   | 1) Unbound  |                        |

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

| Sector or Sub-sector  | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments  |
|---|--|--|---|
| Beach Services<br>(CPC 96491)   | 2) None<br>3) None<br>4) As indicated in the horizontal section  | 2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |   |
| 11. TRANSPORT SERVICES  |  |  |   |
| A. <u>Maritime Transport Services</u>   |  |  |   |
| (a) Passenger transportation (CPC 7211 less cabotage transport: as defined below - 3.1) | 1) None<br>2) None<br>3) (a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand | 1) None<br>2) None<br>3) (a) Unbound   | The following services at the port provided by the government or government enterprise are made available, to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:<br>1. Pilotage <sup>6</sup><br>2. Towing and tug assistance<br>3. Provisioning, fuelling and watering<br>4. Garbage collecting and ballast waste disposal |

<sup>6</sup> A Thai captain of a Thai ship which sails regularly in certain compulsory pilotage area may be permitted to pilot the ship in the area.



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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments   |
|--|--|---|--|
|  | <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 3.2) except branch office: As indicated in the horizontal section.</p> <p>4) (a) Ships' crews: Unbound<br/>(b) Other personnel: As indicated in the horizontal section</p>   | <p>(b) None</p> <p>4) (a) Unbound<br/>(b) Unbound, except as provided in the horizontal section</p>   | <p>5. Port service captain's</p> <p>6. Navigation aids</p> <p>7. Shore-based operational services essential to ship operations, water and electrical supplies</p> <p>8. Emergency repair facilities</p> <p>9. Anchorage, berth and berthing services</p> |
| <p>(b) Freight transportation (CPC 7212 less cabotage transport: as defined below - 3.1)</p> | <p>1) None<br/>2) None</p> <p>3) (a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 3.2) except branch office: As indicated in the horizontal section</p> | <p>1) None<br/>2) None</p> <p>3) (a) Unbound</p> <p>(b) None other than:<br/>(i) Shareholders of Thai maritime transport companies with ownership of Thai flag vessels may be granted exemption or reduced rates of income tax leviable on dividends paid by such companies</p> | <p>1) See Note to the schedule</p> <p>(b) See Note to the schedule</p>   |

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

| Sector or Sub-sector                | Limitations on Market Access  | Limitations on National Treatment   | Additional Commitments |
|-------------------------------------|---|---|------------------------|
|                                     | <p>4) (a) Ships' crews: Unbound<br/>(b) Other personnel: As indicated in the horizontal section</p>   | <p>(ii) Exporters or importers of goods shipped from or to Thailand by Thai flag vessels may be entitled to special deduction of not more than 50 per cent of the freight values or other expenses paid in the ordinary course of carriage of such goods from their net income for the purpose of calculation of income tax</p> <p>4) (a) Unbound<br/>(b) Unbound, except as provided in the horizontal section</p> |                        |
| (e) International towing (CPC 7214) | <p>1) None<br/>2) None<br/>3) (a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand<br/>(b) Other forms of commercial presence for the supply of international towing service (as defined below - 3.2) except branch office: As indicated in the horizontal section</p> | <p>1) None<br/>2) None<br/>3) (a) Unbound<br/>(b) None</p>  |                        |
|                                     | <p>4) (a) Ships' crews: Unbound<br/>(b) Other personnel: As indicated in the horizontal section</p>   | <p>4) (a) Unbound<br/>(b) Unbound, except as provided in the horizontal section</p>   |                        |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|--|--|--|------------------------|
| (f) Supporting Services for maritime transport (CPC 745)<br>Shore reception facilities (collection of waste/oily water from ships) | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| Port captain's services attached to specific foreign vessels   | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>   | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol>    |                        |
| Marine surveys and classification societies for the purpose of providing accurate documentation and certification of vessels       | <ol style="list-style-type: none"> <li>1) None other than those under regulations stipulated by the Harbour Department</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol> | <ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provide in the MA column</li> </ol>              |                        |
| Freight forwarding services  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) As indicated in the horizontal section</li> </ol>  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as provided in the horizontal section</li> </ol> |                        |
| Maritime cargo handling services (as defined below – 3.5)  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) Supplying services in the port area under the supervision of government</li> </ol>  | <ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) Conditional upon the result of the proposal to amend the definition of</li> </ol> |                        |

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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|---|---|--|------------------------|
|   | <p>authorities is subject to certain conditions set up by relevant laws and regulations of such authorities.</p> <p>4) As indicated in the horizontal section</p> | <p>'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law</p> <p>4) Unbound, except as provided in the horizontal section</p>  |                        |
| <p>Maritime agency services (as defined below – 3.6)</p>                        | <p>1) Unbound<br/>2) None<br/>3) None<sup>7</sup></p> <p>4) As indicated in the horizontal section</p>  | <p>1) Unbound<br/>2) None<br/>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law</p> <p>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>C. <u>Air</u> Transport Services<br/>(d) Aircraft repair and maintenance</p> | <p>1) None<br/>2) None</p>  | <p>1) None<br/>2) None</p>   |                        |

<sup>7</sup> National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

<sup>7</sup> For transparency purposes, domestic regulations may require registration of service suppliers, minimum paid-up capital, experienced personnel, etc., on a non-discriminatory basis

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|--|--|---|------------------------|
| services (CPC 8868)  | <p>3) Services providers must perform their services outside the prescribed apron</p> <p>4) As indicated in the horizontal section</p>   | <p>3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law</p> <p>4) Unbound, except as provided in the horizontal section</p> |                        |
| (e) Supporting services for air transport (CPC 746)<br>Selling and marketing of air transport services | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) As indicated in the horizontal section</p>  | <p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>  |                        |
| Computer reservation system services   | <p>1) None other than:<br/>(1) Service providers must use public telecommunication network under national telecommunication authorities.<br/>(2) Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (1) Distribution through CRS is allowed for airlines offices and one General Sales Agent office</p> | <p>1) None</p> <p>2) None</p> <p>3) Unbound</p>   |                        |

\*\* National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment   | Additional Commitments |
|--|--|---|------------------------|
|  | <p>(2) Service providers must use Thai public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's GATS offer on Telecommunication</p> <p>4) As indicated in the horizontal section</p> | <p>4) Unbound</p>   |                        |
| <p>E. <u>Rail Transport Services</u></p>   |  |   |                        |
| <p>(d) Maintenance and repair of rail transport equipment (CPC 8868)</p>   | <p>1) None<br/>2) None<br/>3) None<br/>4) (a) As indicated in the horizontal section<br/>(b) Unbound for civil engineer</p>  | <p>1) None<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>(e) Supporting Services for rail transport services (CPC 743)<br/>Passenger and freight car cleaning services</p> | <p>1) None<br/>2) None<br/>3) None<br/>4) As indicated in the horizontal section</p>   | <p>1) None<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>Security services at railway station</p>  | <p>1) None<br/>2) None<br/>3) None<br/>4) As indicated in the horizontal section</p>   | <p>1) None<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |

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

| Sector or Sub-sector  | Limitations on Market Access  | Limitations on National Treatment  | Additional Commitments |
|---|---|--|------------------------|
| <p>F. <u>Road Transport Services</u> Other non-scheduled passenger transportation</p> <p>(b) Freight transportation only for frozen or refrigerated goods, bulk liquids or gases and containerized freight (CPC 71231 to 71233)</p> | <p>section</p> <p>1) Unbound<br/>2) None<br/>3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality<br/>4) As indicated in the horizontal section</p> | <p>horizontal section</p> <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p> |                        |
| <p>(c) Rental services of passenger cars with operator (CPC 71222)</p>  | <p>1) Unbound<br/>2) None<br/>3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality<br/>4) As indicated in the horizontal section</p>                | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p>                           |                        |
| <p>(c) Rental services of buses and coaches with operator (CPC 71223)</p>   | <p>1) Unbound<br/>2) None<br/>3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality<br/>4) As indicated in the horizontal section</p>                | <p>1) Unbound<br/>2) None<br/>3) None<br/>4) Unbound, except as provided in the horizontal section</p>                           |                        |

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

| Sector or Sub-sector   | Limitations on Market Access   | Limitations on National Treatment  | Additional Commitments |
|--|--|--|------------------------|
| H. <u>Services Auxiliary to All Modes of Transport</u><br>(b) Storage and warehousing services (CPC 742) | section<br><br>1) Unbound<br>2) None<br>3) None<br>4) As indicated in the horizontal section | horizontal section<br><br>1) Unbound<br>2) None<br>3) None<br>4) Unbound, except as provided in the horizontal section |                        |



## Reference Paper

### NOTE TO THE SCHEDULE

1. Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to and use of these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

2. "Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which enter the port at a later date.

3. Definitions:

3.1 "cabotage": for the purpose of this schedule, means the transportation or towage of passengers or goods, between a port or place located in Thai waters and another port or place located in Thai waters.

3.2 "Other forms of commercial presence for the supply of international maritime transport services": for the purpose of this schedule, means the ability for international maritime transport service suppliers of other members to undertake locally the following:

- (a) Marketing and sales of maritime transport services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself;
- (b) The procurement, on their own account of any transport and related services, necessary for the supply of the integrated service;
- (c) The preparation of documentation concerning transport documents, customer documents, or other document related to the origin and character of the goods transported;
- (d) Setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally with any locally established shipping agency: As indicated in the horizontal section.

3.3 "Multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

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

3.5 "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 organized independently of the stevedoring or terminal operator companies. The activities include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge

3.6 "Maritime agency services" means activities consisting of representing as an agent, the business interests of one or more shipping lines, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuing of bill of lading of the shipping lines; procurement and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the shipping lines organizing the call of a ship or taking over cargoes when required.