Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
AIR TRANSPORT			
Selling and Marketing of Air Transport Services	1. None	1. None	
	2. None	2. None	
	3. None other than indicated in the horizontal section	3. None	
	4. As indicated in the horizontal section	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Computer Reservation System Services	None other than: 1.1 services providers must use public telecommunication network under national telecommunication authorities 1.2 radio application service is subject to frequency availability	1. None	
	2. None	2. None	
	 3.1 that indicated in the horizontal section 3.2 distribution through CRS is allowed for airlines offices and one general sales agent office 3.3 services providers must use public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's GATS offer on telecommunication 	3. Unbound	
	4. As indicated in the horizontal section	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Aircraft Repair and Maintenance Services	1. None	1. None	
	2. None	2. None	
	 3. None other than: 3.1. that indicated in the horizontal section 3.2 two-fifths of board member of company shall be Thai 3.4 services providers must perform their services outside the prescribe apron 	3. None	
	4. As indicated in the horizontal section	4. None	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
BUSINESS SERVICES A. Professional Services - Accounting, Auditing and Bookkeeping services (CPC 86211 to 86213 + 86219 + 86220)	1. Unbound	Unbound Thai citizenship and residency are required for accountants and Certified Public Accountants.	
	2. None	2. None	
	3. None other than that indicated in the horizontal section except 3b) which is not applicable.	3. No limitations as long as foreign equity participation does not exceed 49 percent.	
	4. Unbound	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
- Architectural Services (CPC 86711 to 86714 +	1. Unbound.	1. Unbound	
86719)	2. None	2. None	
- Landscape Architectural Services (CPC 86741 to 867422)	3. Commercial presence is permitted either in the form of a limited liability company or limited partnership or registered ordinary partnership whose head office is registered in Thailand and which meets the following conditions:	No limitations as long as foreign equity participation does not exceed 49 percent.	
	a) Foreign equity participation must not exceed 49 per cent of the registered capital;		
	Limited Liability Company b) At least half of its director(s), or its managing director must be a person of Thai Nationality and obtain a license from the Architects Council;		
	Limited Partnership or Registered Ordinary Partnership c) The managing partner or manager must be the person of Thai nationality; and		
	d) At least half of its partner(s), or its managing partner must be the person of Thai nationality and obtain a license from the Architects Council.		
	4. Unbound	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
- Engineering Services (CPC 86721 to 86727	1. Unbound	1. Unbound	
+86729)	2. None	2. None	
	3. Commercial presence is permitted either in the form of a limited liability company or limited partnership or registered ordinary partnership whose head office is registered in Thailand and which meets the following conditions: a) Foreign equity participation must not exceed 49 per cent of the registered capital; Limited Liability Company b) At least half of its director(s), or its managing director must be a person of Thai Nationality and obtain a license from Council of Engineers; Limited Partnership or Registered Ordinary Partnerships c) The managing partner or manager must be the person of Thai nationality; and d) At least half of its partner(s), or its managing partner must be the person of Thai nationality	3. No limitations as long as foreign equity participation does not exceed 49 per cent .	
	and obtain a license from the Engineers Council.4. a) As indicated in the horizontal sectionb) Unbound for civil engineer.	4. None	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
- Consulting Services Related to the Installation	1. None	1. None	
of Computer Hardware (CPC 84100)	2. None	2. None	
- Database Services (excluding those provided over public telecommunications	3. None other than that indicated in the horizontal section except 3) b) which is not applicable	3. No limitations as long as foreign equity participation does not exceed 49 percent	
network) (CPC 84400)	4. As indicated in the horizontal section	4. None	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
CONSTRUCTION			
Pre-erection Work at Construction Sites (CPC 511)	Unbound due to lack of technical feasibility	Unbound due to lack of technical feasibility	
Construction Work for Buildings (CPC 512)	2. None	2. None	
Construction Work for Civil Engineering (CPC 513)	3. None other than that indicated in the horizontal section except 3) b) which is not applicable	3. No limitations as long as foreign equity participation does not exceed 49 percent	
Assembly and Erection of Prefabricated Constructions (CPC 514) Special Trade	4. a) As indicated in the horizontal section except that the temporary entry of a corporate transferee may be extended from two to three terms	4. None	
Construction work (CPC 515)	b) Unbound for civil engineer		
Installation Work (CPC 516)			
Building Completion and Finishing Work (CPC 517)			
Building Completion and			

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Rental services related to equipment for construction or demolition of buildings	Unbound due to lack of technical feasibility	Unbound due to lack of technical feasibility	
or civil engineering works, with operator (CPC 518)	2. None	2. None	
	3. None other than that indicated in the horizontal section except 3) b) which is not applicable	No limitations as long as foreign equity participation does not exceed 49 percent	
	4. a) As indicated in the horizontal section except that the temporary entry of a corporate transferee may be extended from two to three terms	4. None	
	b) Unbound for civil engineer		

^{1/} Sub-sector outside common sub-sector

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Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
transport as defined below-3.1) 2. N 3. a. b	None None I. Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand b. Other forms of commercial presence for the supply of international maritime transport services(as defined below-3.2)except as branch office as indicated in the horizontal section except 3) b) which is not applicable a. Ship's crews: Unbound b. Other personnel: As indicated in the horizontal section except that the temporary entry of a corporate transferee may be extended from two to three terms	 None None other than: 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 Exporters or importers of goods shipped from or to Thailand by Thai flag vessel may be entitled to special deduction of not more than 50 per cent of the freight values or other expenses paid in the ordinary courses of carriage of such goods from their net income for the purposes of calculation of income tax a. Unbound b. None 	The following services at the post provided by the government enterprises are made available to international; maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage colleting and ballast waste disposal 5. Port Captain's service 6. Navigation aids 7. Shore-based operational services essential to ship operation, water, electrical supplies 8. Emergency repair facilities 9. Anchorage, bert and berting services 10. Inland transports services (internal waterways transport services, rail rail transport services and road transport services)

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
B) Passenger Transportation	1. None	1. None	
(CPC 7211, less cabotage	2. None	2. None	
transport)	3. a. Unbound for establishment of Juristic Person for the purpose of operating a fleet under the national flag of Thailand	3. a. Unbound b. None	
	b. Other forms of commercial presence for the supply of international maritime transport services except branch offices: As indicated in the horizontal section except 3) b) which is not applicable		
	4. a. Ship's crew: Unbound b. Other personnel: As indicated in the horizontal section except that the temporary entry of a corporate transferee may be extended from two to three	4. a. Unbound b. None	
	terms		

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TELECOMMUNICATION	1. None	1. Unbound	
Telecommunications Equipment Sales Services	2. None	2. None	
(part of CPC 75420)	None other than that indicated in the horizontal section	3. No limitations as long as foreign equity participation does not exceed 49 percent	
Telecommunication Consulting Services (CPC 75440)	a) As indicated in the horizontal section b) Unbound for civil engineer	4. None	

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

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Database Access Services (part of CPC 7523)	1. a) Service providers must use public telecommunication network under national telecommunication authorities [®] ; b) Radio application services is subject to frequency availability. 2. None 3. a) Shall be a Thai registered company with foreign equity participation not exceeding 49 per cent of the registered capital ¹ b) Such company shall be permitted under the built-transferred-operated concept. c) Must use public telecommunication network under national telecommunication authorities.	 None No limitations as long as foreign equity participation does not exceed 49 per cent 	
	4. As indicated in horizontal section	4. None	

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¹ As present regulations are not yet permitted, therefore, conditions must be laid upon. However, the National Telecommunications Commission (NTC) which is scheduled to legally operate in the year 2001 may deregulate regulations thereof.

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TOURISM			
Hotel Lodging Services (CPC 64110)	 None None 	1. None	
Meal serving services with full restaurant services (CPC 64210)	3. None other than that indicated in the horizontal section4. As indicated in the horizontal section	2. None3. No limitation as long as foreign equity participation does not exceed 49 per cent	
Beverage Serving Services without Entertainment (CPC 64310)		4. None	