Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Sector of sub-sector	Elimitation on market access	Limitation on national treatment	Additional commitments
BUSINESS SERVICES			
Professional Services Accounting, auditing	(1) None	(1) Auditing must be authenticated by licensed auditor in Thailand	
and bookkeeping services (CPC 862) (i.e. 86211 to 86213		Thai citizenship and residency are required for Accountants and Certified Public Accountants.	
+86219+86220)	(2) None	(2) None	
	(3) None(4) Unbound	(3) None	
		(4) Unbound	
Taxation services (CPC 863)			
	(1) None	(1) Unbound	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound	(4) Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Architectural services (CPC 8671) (i.e. 86711 to 86714+86719) Landscape architectural services (CPC 86742)	(1) 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 the Architects Council; Limited Partnership or Registered Ordinary	Limitation on national treatment (1) Services must be authenticated by licensed architect in Thailand (2) None (3) None	Additional commitments
	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 8672) (i.e. 86721 to 86727 +86729)	 (1) 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 and obtain a license from the Engineers Council. (4) a) As indicated in the horizontal section b) Unbound for civil engineer. 	(1) Services must be authenticated by licensed engineer in Thailand (2) None (3) None (4) As indicated in the horizontal section	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Research and Development	(1) None	(1) Unbound	
Services	(2) None	(2) None	
Research and experimental	(3) None	(3) None	
development services on economics (CPC 85202)	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	
Rental/leasing Services without Operator	(1) Unbound	(1) Unbound	
	(2) None	(2) None	
Rental and leasing services concerning construction machinery and equipment without	(3) None	(3) None	
operator (CPC 83107)	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Other Business Services Market research services (CPC 86401)	(1) Unbound(2) None(3) None(4) As indicated in the horizontal section	(1) Unbound(2) None(3) None(4) As indicated in the horizontal section	
Translation and interpretation services (CPC 87905)	(1) None(2) None(3) None(4) As indicated in the horizontal section	(1) Unbound(2) None(3) None(4) As indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
CONSTRUCTION			
Pre-erection Work at Construction Site (CPC 511)	(1) Unbound due to lack of technical feasibility	(1) 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	(3) None	
Assembly and Erection of Prefabricated Constructions (CPC 514)	(4) a) As indicated in the horizontal section b) Unbound for civil engineer	(4) As indicated in the horizontal section	
Special Trade Construction (CPC 515)			
Installation Work (CPC 516)			
Building Completion and Finishing Work (CPC 517)			
Renting services related to equipment for construction or demolition of building or civil engineering works with operator (CPC 518)			

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
MARITIME Passenger transportation (CPC 7211 less cabotage transport: as defined below - 3.1)	 (1) None (2) None (3) a) 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 except branch offices: As indicated in the horizontal section (4) a) Ship's crew: Unbound b) Other personnel: As indicated in the horizontal section 	 (1) None (2) None (3) a) Unbound b) None (4) a) Unbound b) As indicated in the horizontal section 	The following services at the port provided by the government enterprises are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage ¹ 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port captain's service 6. Navigation aids 7. Shore-based operational services essential to ship operations, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services 10.Inland transports services (internal waterways transport services, rail transport services and road transport services)

¹ 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.

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Freight transportation (CPC 7212 less cabotage transport: as defined below - 3.1)	(1) None (2) None (3) a) 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 offices: as indicated in the horizontal section.	(1) None (2) None (3) a) Unbound b) 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	Additional commitments
	(4) a) Ship's crews: Unbound	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	
	b) Other personnel: As indicated in the horizontal section	(4) a) Unbound b) As indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Maritime cargo handling services (as defined below	(1) Unbound	(1) Unbound	
3.6)	(2) None	(2) None	
	(3) Supplying of services in the area under the jurisdiction of the Port Authority of Thailand is subject to certain conditions set up by the Ministerial Regulations issued under the Port Authority of Thailand Act B.E. 2494.	(3) None	
	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	
Maritime Agency Services	(1) Unbound	(1) Unbound	
(as defined below 3.7)	(2) None	(2) None	
	(3) None*	(3) None	
* Donati Donati	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	

^{*} Domestic Regulations may require registration of services suppliers, minimum paid-up capital, experienced personnel, etc, or non-discriminatory basis

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Auxiliary Services			
Storage and warehousing services for maritime transport (CPC 742)	(1) Unbound due to lack of technical feasibility	(1) Unbound due to lack of technical feasibility	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	

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. <u>Definitions</u>:
- 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.
- "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 "Customs clearance services" means activities consisting of carrying out on behalf of another party customs formalities concerning the import, export or through transport of cargoes, whether this service is the main activities of the service supplier or a usual
- 3.6 "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.
- 3.7 "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.

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

TELECOMMUNICATION

Commitments undertaken in this offer are subject to the following general conditions:

- Each service to be supplied in Thailand requires a specific governmental licence issued by the National Telecommunications Commission (NTC). The number of licenses may be limited.
- Licences are granted only to service suppliers duly constituted according to the Thai legislation, which requires head office and management located in the Thai territory.
- The services in the Schedule of Specific Commitments shall be on facilities basis.
- The service provider shall be a Thai registered company with foreign equity participation not exceeding 25 per cent of the registered capital. No fewer than three-fourth of the total number of the board of directors as well as its authorized person shall be of Thai nationality. The NTC may prescribe the prohibition that the applicant for certain nature or categories of telecommunications business who is a juristic person, shall not commit any other act which has the nature of business takeover by a person who is not of Thai nationality.
- Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, commitments on public telecommunication services will be introduced, and carried out in accordance with the implementing regulations to be issued by virtue of those acts.

Modes of supply: 1) Cross-border supply 2) Consumption abroad

Consumption abroad 3) Commercial presence

4) Presence of natural persons

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Data base access services (part of CPC 7523)	(1) Service providers must use networks operated be suppliers duly licensed	(1) None	
	(2) None	(2) None	
	(3) a) Shall be a Thai registered company with foreign equity participation not exceeding 25 per cent of the registered capital	(3) No limitations as long as foreign equity participation does not exceed 25 per cent	
	b) Must use networks operated by suppliers duly licensed		
	(4) As indicated in horizontal section	(4) As indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Public local, domestic long distance and international services: (a) Fixed-line voice telephone services (a) Mobile telephone services (CPC 75213) (c) Telegraph services Paging services (CPC 75291)	 (1), (2) None, other than traffic shall be routed through a gateway in Thailand operated by a supplier duly licensed; the provision of concerned services shall be agreed by the supplier duly licensed of both ends. (3) Conditional upon passage and coming into force of all necessary new communication acts, 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. (4) As indicated in the horizontal section 	 (3) Conditional upon passage and coming into force of all necessary new communication acts, 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. (4) As indicated in the horizontal section 	the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Computer and Related Services Consultancy services related to	(1) None	(1) None	
the installation of computer hardware (CPC 841) (i.e. 84100)	(2) None	(2) None	
Data base services (excluding those provided over public telecommunications network) (CPC 844) (i.e. 84400)	(3) None(4) As indicated in the horizontal section	(3) None(4) As indicated in the horizontal section	
Software implementation services (CPC 842) (i.e. 84210+84220	(1) Unbound(2) None	(1) Unbound (2) None	
+84230+84240+84250)	(3) None	(3) None	
	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	
Data processing services (excluding those provided over public telecommunications	(1) Unbound(2) None	(1) Unbound (2) None	
network)(CPC 843) (i.e. 84310+84320 +84330+84390)	(3) None(4) As indicated in the horizontal section	(3) None(4) As indicated in the horizontal section	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TOURISM			
Hotel Lodging Services	(1) None	(1) None	
(CPC 64110) Meal serving services with	(2) None	(2) None	
full restaurant services (CPC 64210)	(3) None	(3) None	
Beverage Serving Services without Entertainment (CPC 64310)	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	
Camping and Caravan site Services (CPC 64195)	(1) None	(1) None	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) As indicated in the horizontal section	(4) As indicated in the horizontal section	