

THAILAND - FINAL LIST OF MFN EXEMPTIONS

(For the Second Package of Commitments)

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Business services				
- Auditing services	Bilateral agreement based on reciprocity treatment	Countries which allow Thai nationals to practise auditing in their territories	Indefinite	Reciprocal basis
- Publishing newspapers	Thailand will grant permission to a natural person of the countries which have treaties with Thailand	Countries which have treaties with the Thai Government	Indefinite	Reciprocal basis
Transport Services				
Maritime Transport Services				
- Selling and marketing of maritime transport services	The value added tax in use comprises three rates, namely 10 per cent, zero per cent and exempted. VAT collection is based on a reciprocal basis.	<ul style="list-style-type: none"> - Countries which have the same zero rate VAT system as Thailand. - Countries which exempt Thai persons from VAT or other taxes of similar nature by virtue of the treaties concluded or to be concluded with Thailand. 	Indefinite	Reciprocal basis

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		<ul style="list-style-type: none">- Countries which exempt juristic persons constituted in accordance with Thai law from VAT or other taxes of similar nature on the basis of reciprocity.- Countries which do not levy VAT or other taxes of similar nature on juristic persons constituted in accordance with Thai law on the basis of reciprocity.		

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<ul style="list-style-type: none"> - Selling and marketing of air transport services 		<p align="center">activities in the country</p> <ul style="list-style-type: none"> - Countries which have the same zero rate VAT system as Thailand - Countries which exempt Thai person from VAT or other taxes of similar nature by virtue of the treaties concluded or to be concluded with Thailand - Countries which exempt juristic persons constituted in accordance with Thai law from VAT or other taxes of similar nature on the basis of reciprocity. 	<p align="center">Indefinite</p>	<p align="center">Reciprocal basis</p>

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<ul style="list-style-type: none"> - Computer Reservation System Services 	<p>Only airlines/CRS partners which are in Amadeus system can bring in and install their own systems in Thailand</p>	<ul style="list-style-type: none"> - Countries which do not levy VAT or other taxes of similar nature on juristic persons constituted in accordance with Thai law on the basis of reciprocity. <p>Countries whose CRS operators are in Amadeus system and intend to bring in and install the systems to any travel agencies in Thailand</p>	<p>Indefinite</p>	<p>To ensure that local operators are able to make complete access to the Amadeus system within a certain period of time</p>

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<ul style="list-style-type: none"> - International Road and Transport Services - Passenger transportation - Freight transportation - Rental of non-commercial vehicles with/without driver 	Reciprocity treatment	Countries that have the agreement on international road transport with Thailand	Indefinite	Reciprocal basis
Service sectors stipulated in the relevant articles of the Treaty of Amity and Economic Relations especially Articles 4 and 10	Only American citizens and entities are granted national treatment with respect to operating business and providing services in Thailand	The United States of America	10 years	Bilateral agreement