

# 1. BUSINESS SERVICES

## A. Professional Services

a) Legal services (CPC 86111+86119+ 86120+86130+86190)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)
b) Accounting, auditing and bookkeeping services (CPC 86211 to 86213 +86219+86220)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)
d) Architectural services (CPC 86711 to 86714+86719)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)
e) Engineering services (CPC 86721 to 86727 +86729)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	a) As indicated in the horizontal section b) Unbound for civil engineer	4)
g) Urban planning and landscape architectural services (CPC 86741 to 86742)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)

## B. Computer and Related Services

a) Consultancy services related to the installation of computer hardware (CPC 84100)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
b) Software implementation services (excluding programming and systems maintenance services) (CPC 84210+84220+84230)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
c) Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320+84330+84390)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
d) Data base services (excluding those provided over public telecommunications network) (CPC 84400)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
E. Rental/Leasing Services without Operators			
d) Rental services concerning agricultural machinery, construction machinery, office machinery, other machinery and equipment without operator (CPC 83106-83109)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
d) Leasing services concerning agricultural machinery, construction machinery, office	1)	Unbound	1)
	2)	None	2)

machinery, other machinery and equipment without operator (CPC 83106-83109)	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

F. Other Business Services

a) Advertising services (CPC 87110+87120 +87190)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

b) Market research and public opinion polling services (CPC 86401 to 86402)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

c) General management consulting services (CPC 86501)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	a) As indicated in the horizontal section b) Unbound for legal and auditing consultants	4)

e) Technical testing and analysis services (CPC 86761+86769)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

f) Services incidental to agriculture:

Consultancy services on agricultural extension: - soil preparation	1)	Unbound	1)
	2)	None	2)

- seed production	3)	None other than that indicated in the horizontal section	3)
- plant protection	4)	As indicated in the horizontal section	4)
- harvesting			
- grading			
- packing			
- storing			
Soil analysis laboratory	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)
Soil survey and land use planning	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Cover crop seed multiplication	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Forestry consultant services	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
International trading, exporting products services (broker)	1)	Unbound	1)
	2)	None	2)

	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Quality analysis services	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Canning process analysis services	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
- Consulting	1)	Unbound	1)
- Research on marketing	2)	None	2)
- Quality control	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
h) Services incidental to mining at oil and gas fields	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	a) As indicated in the horizontal section b) Unbound for civil engineer	4)
n) Maintenance and repair services of office machinery and equipment including computers (CPC 84500)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
q) Packaging services	1)	Unbound	1)

(CPC 87600)	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)
r) Publishing and printing services excluding publishing newspaper (CPC 88442)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)
Translation and interpretation services (CPC 87905)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

## 2. COMMUNICATION SERVICES

Commitments undertaken in this offer are subject to the following general c

- Each service to be supplied in Thailand requires a specific governmental l
- Licences are granted only to service suppliers duly constituted according i
- Due to scarce resources, the number of licences may be limited.
- The services in the Schedule of Specific Commitments shall be on facilitie
- The service provider shall be a Thai registered company with foreign equi
- the total number of shareholders of the company.
- The Communications Authroity of Thailand has exclusive right to link with
- Conditional upon passage and coming into force of all necessary new con
- out in accordance with the implementing regulations to be issued by virtue i

### C. Telecommunication Services

Public local, domestic long distance and international services:

a) Voice telephone services	1),2)	None, other than - traffic shall be routed through a gateway in Thailand operated by a supplier duly licensed;	1),2)
b) Telex services			

c) Telegraph services	- the provision of concerned services shall be agreed by the supplier duly licensed of both ends.	
d) Facsimile services		
	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.	3)
	4) Unbound as indicated in the horizontal section.	4)
j) Data base access services (part of CPC 7523)	1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;  1.2 Radio application service is subject to frequency availability.	1)
	2) None	2)
	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  b) Such company shall be permitted under the built-transferred-operated concept  c) Must use public telecommunication network under national telecommunication authorities	3)
	4) As indicated in the horizontal section	4)
n) On-line information and/or data processing services (part of CPC 843)	1) 1.1 Services providers must use telecommunication network under national telecommunication authorities;  1.2 Radio application service is subject to frequency availability	1)
	2) None	2)
	3) a) Shall be a Thai registered company with foreign equity participation not exceeding	3)

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

b) Such company shall be permitted under the built-transferred-operated concept

c) Must use public telecommunication network under national telecommunication authorities

4) As indicated in the horizontal section 4)

o) Other Telecommunication Services

Telecommunications equipment sales services (part of CPC 75420) 1) Unbound 1)  
2) None 2)

3) None other than that indicated in the horizontal section 3)

4) a) As indicated in the horizontal section 4)

b) Unbound for civil engineer

Telecommunications consulting services (CPC 75440) 1) Unbound 1)  
2) None 2)

3) None other than that indicated in the horizontal section 3)

4) a) As indicated in the horizontal section 4)

b) Unbound for civil engineer

Videotex (part of CPC 75299) 1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1)

1.2 Radio application service is subject to frequency availability

2) None 2)

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 3)



of shareholders of the company

b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities#2

c) Must use public telecommunication network under national telecommunication authorities

d) Selection of service providers shall be based on open tender

4) As indicated in the horizontal section 4)

Teleconference  
(part of CPC 75292)

1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1)

1.2 Radio application service is subject to frequency availability

2) None 2)

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 3)

b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities#2

c) Must use public telecommunication network under national telecommunication authorities

d) Selection of service providers shall be based on open tender

4) As indicated in the horizontal section 4)

Domestic leased circuits  
(part of CPC 75299)

1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1)

1.2 Radio application service is subject to frequency availability

2) None 2)

- |    |   |    |
|----|---|----|
| 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 | 3) |
|    | b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities#2   |    |
|    | c) Must use public telecommunication network under national telecommunication authorities   |    |
|    | d) Selection of service providers shall be based on open tender   |    |
| 4) | As indicated in the horizontal section  | 4) |

D. Audiovisual Services

- |  |   |    |
|--|---|----|
| a) Film/video production and distribution services excluding promotion or advertising services (CPC 96112+96113) | 1) Unbound  | 1) |
|  | 2) None   | 2) |
|  | 3) None other than that indicated in the horizontal section | 3) |
|  | 4) As indicated in the horizontal section                   | 4) |
| c) Radio/television services only for production of radio/TV programmes (CPC 96131+96132)                        | 1) Unbound  | 1) |
|  | 2) None   | 2) |
|  | 3) None other than that indicated in the horizontal section | 3) |
|  | 4) As indicated in the horizontal section                   | 4) |

3. CONSTRUCTION AND RELATED ENGINEERING SERVICES

- |  |   |    |
|--|---|----|
| A. Construction Work for Buildings (CPC 51210+51220+51230+51240+51250+51260+51270+51280+51290) | 1) Unbound  | 1) |
|  | 2) None   | 2) |
|  | 3) None other than that indicated in the horizontal section | 3) |
|  | 4) a) As indicated in the horizontal section                | 4) |

b) Unbound for civil engineer

B. Construction Work for Civil Engineering (CPC 51310+51320+51330+51340+51350+51360+51371+51372+51390)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	a) As indicated in the horizontal section	4)

b) Unbound for civil engineer

C. Installation Work (CPC 51610+51620+51630+51641+51642+51643+51644+51649+51650+51660+51691+51699)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	a) As indicated in the horizontal section	4)

b) Unbound for civil engineer

#### 4. DISTRIBUTION SERVICES

A. Commission Agents' Services (CPC 62111 to 62118)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)

#### 5. EDUCATIONAL SERVICES

A + B. International and National School Education Services (excluding adult and other education services) (CPC 9219+9221+9222)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)

B. Technical and Vocational Education Services (CPC 9223+9224)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the	3)

horizontal section

	4)	Unbound	4)
D. Professional and/or Short Courses Education Services (CPC 92400)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	Unbound	4)

#### 6. ENVIRONMENTAL SERVICES

A. Environmental Consultancy on Sewage System, Refuse Disposal, Hazardous Waste Management, Air Pollution and Noise Management, Sanitation and Other Environmental Management Services (CPC 9401)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

A. Environmental Protection and Environmental Abatement Services (CPC 9401)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

A. Sewage Services (including industrial waste water treatment system) (CPC 9401)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

B. Refuse Disposal Services (including hazardous waste management and incinerator) (CPC 9402)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

C. Sanitation and Similar Services (CPC 9403)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Cleaning services of exhaust gases (including industrial emission abatement) (CPC 9404)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Noise abatement services (CPC 9405)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Nature and landscape protection services (CPC 9406)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Other environmental protection services (CPC 9409)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

#### FINANCIAL SERVICES

- With regard to the scope of operation and types of financial services that are provided, commitments in this sector are limited to the extent that their respective governing legislation permit

- All commitments in this sector are subject to horizontal commitments in T1

A. Insurance including  
Reinsurance and Retrocession

a) Life insurance services (CPC 81211)	1)	None	1)
	2)	None	2)
	3)	(a) Foreign equity participation limited to 25 per cent of registered share capital.	3)
		(b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet.	
b) Non-life insurance services (CPC 8129)	1)	Unbound except for international marine, aviation and transit and all classes of reinsurance.	1)
	2)	None	2)
	3)	(a) Foreign equity participation limited to 25 per cent of registered share capital.	3)
		(b) New establishment is subject to license approved by the Minister with the consent of the Cabinet.	
d) Services auxiliary to insurance (excluding pension funding services)	1)	Unbound	1)
	2)	Unbound	2)
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)	3)	Foreign equity participation not to exceed 25 per cent.	3)
	4)	(a) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.  (b) Unbound for individual broker and agent.	4)

Insurance consultancy services excluding pension consulting services (CPC 81402)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section.	3)
	4)	Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	4)
Average and loss adjustment services (CPC 81403)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section.	3)
	4)	Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	4)
Actuarial services (CPC 81404)	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section.	3)
	4)	Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	4)
Credit card services (CPC 81133) (Mobilizing funds from the public is prohibited, unless licensed under a financial law)	1)	None	1)
	2)	None	2)
	3)	(a) As indicated in B(3)(j) below.  (b) Financial institutions must obtain prior approval from the Bank of Thailand.	3)
	4)	As indicated in the horizontal section.	4)
Financial consultancy services (CPC 81332)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the	3)

		horizontal section.	
	4)	As indicated in the horizontal section.	4)
Acceptance of deposits and other repayable funds from the public	1)	None for financial advisory and financial data processing. Unbound for all other services.	1)
Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions	2)	None for financial advisory and financial data processing. Unbound for all other services.	2)
	3)	(a) Representative office of banks	3)
Financial leasing		None.	
Payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers drafts		(b) Foreign bank branches I. None for existing foreign bank branches under present shareholding structure. New establishment is subject to licence approved by the Minister of Finance with the consent of the Cabinet.	
Guarantees and commitments		II. ATM operations permitted under the following conditions only:	
Trading for own account, or for account of customers in the following:		(i) joining ATM pools operated by Thai banks; or	
a) money market instruments		(ii) operation within own premises or sharing the facilities with other commercial banks in Thailand.	
b) foreign exchange		III. Existing foreign banks which already had the first branch office in Thailand prior to July 1995 will each be permitted to open no more than two additional branches.	
c) exchange rate and interest rate instruments		IV. None for participation in cheque clearing and settlement system.	
d) transferable securities		(c) Locally incorporated banks I. Market access limited to the acquisition of shares of existing banks.	
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		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.	
Asset management as follows:			
- cash or portfolio			



management  
- collective investment  
management  
- custodian and depository  
services

Advisory, intermediation  
and other auxiliary financial  
services

Provision and transfer of  
financial information, and  
financial data processing  
and related software

(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:

- the relaxation is deemed necessary to improve the condition or business of the commercial bank;
- 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.

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.

(d) International Banking Facility#3

New establishment is subject to licence approved by the Minister of Finance.

(e) Finance companies and credit foncier companies

I. None for representative offices.

II. Market access limited to the acquisition of shares of existing companies.

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.

(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:

- the relaxation is deemed necessary to improve the condition or business of the finance company and credit foncier company.
- 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.

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.

(f) Securities companies

Securities brokerage, securities dealing, investment advisory service and securities underwriting:

- I. None for representative offices.
- II. Market access limited to share acquisition of existing companies only. Unbound for new licences.
- III. Maximum foreign equity participation limited to 49 per cent of paid-up registered capital.
- IV. At least one-half of the directors of a locally incorporated securities firm must be Thai national.

(g) Asset management companies:

- I. None for representative offices.
- II. Market access limited to share acquisition of existing companies.
- 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.

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.

(h) Financial leasing services

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).

(i) Factoring services

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).

(j) Credit, charge and debit cards

Credit, charge and debit cards can only be provided by companies which are subject to maximum foreign equity participation of 49 percent of paid-up registered capital or locally incorporated banks and foreign bank branches.

The conduct of businesses under h), i) and j) will be subject to licensing and regulations to be announced.

- 4) Limitations on the number of foreign personnel per foreign bank office: 4)
- (a) two persons for banks operating as representative office;
  - (b) six persons for each full-licensed

branch;

(c) four persons for each BIBF branch;

(d) two persons for each PIBF branch;

(e) eight persons for banks operating as full-licensed and BIBF branch;

For finance companies:

(a) two persons for a representative office;

(b) Maximum of four directors permitted for finance companies;

For securities companies and asset and management companies:

two persons for a representative office.

## 9. TOURISM AND TRAVEL RELATED SERVICES

A. Hotel Lodging Services (CPC 64110)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
A. Restaurant Services (CPC 64210)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
A. Catering Services (CPC 64230)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
B. Travel Agency and Tour	1)	Unbound	1)

Operator Services (CPC 74710)	2)	None	2)
	3)	None other than that indicated in the horizontal section and not less than half of the board of directors of the company must be Thai nationality	3)
	4)	As indicated in the horizontal section	4)

Hotel management services 1)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

10. RECREATIONAL,  
CULTURAL AND SPORTING  
SERVICES

D. Sporting Services (excluding other sporting services specified in CPC 96419) (CPC 96411 + 96412 + 96413)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

D. Recreation Park and Beach Services (CPC 96494)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

11. TRANSPORT  
SERVICES

A. Maritime Transport  
Services

a) Passenger transportation 1) (CPC 7211 less cabotage transport: as defined below - 3.1)	1)	None	1)
	2)	None	2)
	3)	a) Unbound for establishment of juristic person for the purpose of operating a fleet	3)

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 branch office: As indicated in the horizontal section.

- 4) a) Ships' crews: Unbound 4)
- b) Other personnel: As indicated in the horizontal section

b) Freight transportation (CPC 7212 less cabotage transport: as defined below - 3.1)

- 1) None other than: Traffic between Thailand-China and Thailand-Vietnam may not be fully participated in by vessels of third countries. 1)
- 2) None 2)
- 3) a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand 3)
- 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

- 4) a) Ships' crews: Unbound 4)
- b) Other personnel: As indicated in the horizontal section

e) International towing (CPC 7214)	1)	None	1)
	2)	None	2)
	3)	a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand	3)
		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	
	4)	a) Ships' crews: Unbound	4)
		b) Other personnel: As indicated in the horizontal section	

f) Supporting services  
for maritime transport  
(CPC 745)

Shore reception facilities (collection of waste/oily water from ships)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Port captain's services attached to specific foreign vessels	1)	None	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Marine surveys and classification societies for the purpose of providing accurate documentation and certification of vessels	1)	None other than those under regulations stipulated by the Harbour Department	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

H. Services Auxiliary to All  
Modes of Transport

Freight forwarding services	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

#### C. Air Transport Services

d) Aircraft repair and maintenance services (CPC 8868)	1)	None	1)
	2)	None	2)
	3)	Unbound	3)
	4)	As indicated in the horizontal section	4)

Selling and marketing of air transport services	1)	Unbound	1)
	2)	Unbound	2)
	3)	None other than:	3)
		3.1 that indicated in the horizontal section	
		3.2 Distribution through CRS is allowed only for airlines offices and one General Sales Agent office	
		3.3 Services providers must use Thai public telecommunication network under national telecommunication authorities	
	4)	As indicated in the horizontal section	4)

#### E. Rail Transport Services

d) Maintenance and repair of rail transport equipment (CPC 8868)	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	a) As indicated in the horizontal section	4)
		b) Unbound for civil engineer	

e) Supporting services for rail transport services



(CPC 743)

Passenger and freight car cleaning services	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)
Security services at railway station	1)	Unbound	1)
	2)	None	2)
	3)	None other than that indicated in the horizontal section	3)
	4)	As indicated in the horizontal section	4)

F. Road Transport Services  
Other non-scheduled  
passenger transportation

b) Freight transportation only for frozen or refrigerated goods, bulk liquids or gases and containerized freight (CPC 71231 to 71233)	1)	Unbound	1)
	2)	None	2)
	3)	a) None other than that indicated in the horizontal section  b) Not less than half of the board of directors of the company must be Thai nationality	3)
	4)	As indicated in the horizontal section	4)
c) Rental services of passenger cars with operator (CPC 71222)	1)	Unbound	1)
	2)	None	2)
	3)	a) None other than that indicated in the horizontal section  b) Not less than half of the board of directors of the company must be Thai nationality	3)
	4)	As indicated in the horizontal section	4)
c) Rental services of buses and coaches with operator (CPC 71223)	1)	Unbound	1)
	2)	None	2)

- |    |   |    |
|----|---|----|
| 3) | a) None other than that indicated in the horizontal section                             | 3) |
|    | b) Not less than half of the board of directors of the company must be Thai nationality |    |
| 4) | As indicated in the horizontal section  | 4) |

H. Services Auxiliary to All Modes of Transport

b) Storage and warehousing services (CPC 742)

- |    |  |    |
|----|--|----|
| 1) | Unbound  | 1) |
| 2) | None   | 2) |
| 3) | None other than that indicated in the horizontal section | 3) |
| 4) | As indicated in the horizontal section                   | 4) |

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

Unbound

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

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No limitations as long as foreign equity participation does not exceed 49 per cent

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No limitations as long as foreign equity participation does not exceed 49 per cent

Unbound

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

Conditions:

licence.

to the Thai legislation, which requires head office and management located in the Thai territory.

is basis.

ty participation not exceeding 20 per cent of the registered capital and the number of foreign shareholders

Intelsat and Inmarsat.

nmunication acts, commencing from the year of 2006, commitments on public telecommunication services of those acts.

None

Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of



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.

2006, Thailand will introduce into its Schedule of Specific Commitments on public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions, and the allocation and use of scarce resources.

Unbound as indicated in the horizontal section.

None

None

No limitations as long as foreign equity participation does not exceed 40 per cent

None

None

None

No limitations as long as foreign equity participation does not exceed 40 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

None

None

No limitations as long as foreign equity participation does not exceed 40 per cent

#2 This condition will be applied for at least 10 years.

None

None

None

No limitations as long as foreign equity participation does not exceed 40 per cent

None

None

None

No limitations as long as foreign equity participation does not exceed 40 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

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No limitations as long as foreign equity participation does not exceed 49 per cent

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No limitations as long as foreign equity participation does not exceed 49 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

can be provided, each type of financial institution will be permitted to operate the sector or subsector of banking and finance, and they will be permitted to do so.

Thailand's GATS schedule of specific commitments.

None

Life insurance premium is tax deductible up to a certain amount for holders of policies issued by local companies.

None

None

Unbound

None

None

None

Unbound

Unbound

No limitations as long as foreign equity participation does not exceed 25 per cent.

None



None

None

No limitations as long as foreign equity participation does not exceed 49 per cent.

None

None

None

No limitations as long as foreign equity participation does not exceed 49 per cent.

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No limitations as long as foreign equity participation does not exceed 49 per cent.

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No limitations as long as foreign equity participation does not exceed 49 per cent.

None

None

None

No limitations as long as foreign equity

participation does not exceed 49 per cent.

None

None

None

(a) Representative office of banks

None.

(b) Foreign bank branches

None, except as indicated in the market access column.

(c) Locally incorporated banks

None, except as indicated in the market access column.

(d) International Banking Facility

None, except as indicated in the market access column

(e) Finance companies and credit foncier companies

None, except as indicated in the market access column.

#3 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.

(f) Securities companies

None, except as indicated in the market access column.

(g) Asset management companies:

None, except as indicated in the market access column.

(h) Financial leasing services

None.

(i) Factoring services

None.

(j) Credit, charge and debit cards

None.

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

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Unbound

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No limitations as long as foreign equity participation does not exceed 49 per cent

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No limitations as long as foreign equity participation does not exceed 49 per cent

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Unbound

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No limitations as long as foreign equity participation does not exceed 49 per cent

None

None

None

a) Unbound

The following #4 A Thai captain of a Thai ship port provided which sails regularly in certain government compulsory pilotage area may be enterprise are permitted to pilot the ship in the to international area.  
transport suppliers on

b) None

reasonable and non-discriminatory terms and conditions:

a) Unbound

b) None

1. Pilotage#4
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

None

1) See Note to the schedule

None

a) Unbound

b) See Note to the schedule

b) None other than:

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

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

a) Unbound

b) None



None

None

a) Unbound

b) None

a) Unbound

b) None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

None

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

None

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

None

None

Unbound

None

Unbound

Unbound

The value added tax in use comprises 3 rates, namely 7 per cent, 0 per cent and exempted. VAT collection is based on a reciprocal basis

Unbound

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

None

Unbound

None

No limitations as long as foreign equity participation does not exceed 49 per cent

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No limitations as long as foreign equity participation does not exceed 49 per cent

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None

No limitations as long as foreign equity participation does not exceed 49 per cent

None













s must not exceed 20 per cent of

s will be introduced, and carried















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