SCHEDULE OF THE KINGDOM OF THAILAND

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

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		3.2) except branch office: As indicated in 3.1 in the horizontal section	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	
		4) (a) Ships' crew: Unbound	4) (a) Unbound	

SCHEDULE OF THE KINGDOM OF THAILAND

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

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		(b) Other personnel: As indicated in the horizontal section	(b) Unbound, except as provided in the horizontal section	
Transoceanic water transport services of refrigerated freight by refrigerator vessels (CPC 1.1: 65121**)		1) None 2) None 3) As indicated in 3.2 in the horizontal section 4) Unbound	1) None 2) None 3) None 4) Unbound	
e) International towing (CPC 7214)		1) None 2) None 3) (a) Unbound for establishment of enterprise 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 -	1) None 2) None 3) (a) Unbound (b) None	