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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	FL/MFN
	(4) Temporary movement of natural persons shall not include any type or category of foreign natural persons prohibited or not allowed by *the Foreigners' Working Management Emergency Decree B.E. 2560 (2017)*, as amended, or by any other relevant Thai laws or regulations. A natural person shall meet criteria [1] stipulated by Ministry of Labour and relevant authorities in obtaining a licence or permission in any sector or subsector where it is required by specific Thai laws or regulations.			
	(3)(4) A natural person or juridical person of another Party that acquires or gains ownership of land shall be deemed ineligible to exercise rights and privileges under this Agreement. A natural person or a juridical person who receives other special privileges or incentives from Thai authorities to supply services may not claim benefits under this Agreement.	(3)(4) A natural person or juridical person of another Party is not allowed to purchase or own land in Thailand. *The Land Code of Thailand* shall be applied to acquisition and usage of land of a natural person, a limited liability company, or a type of legal entity as specified in this Schedule.		

[1] Such criteria may include: size of fully paid-up capital, employment creation, extent of foreign investment, export promotion, transfer of technology, special needs of the management, economic needs tests, and labour market needs tests.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	FL/MFN
II. SECTOR-SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
a) Legal services - CPC 86111 + 86119 + 86120 + 86130 + 86190)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
- Legal advisory for drafting of documents concerning only international commercial law, excluding local laws and regulations (part of CPC Version 1.1: 82119)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
b) Accounting, auditing and bookkeeping services - (CPC 86211 - 86213 + 86219 + 86220)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Auditing must be authenticated by licensed auditor in Thailand. (2) None (3) None (4) Unbound		
- Bookkeeping services, only for tax returns for its own affiliated company (CPC Version 1.1: part of 82220)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		