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
c) Taxation services: - Individual tax preparation and planning services for employees of its own affiliated company (part of CPC Version 1.1: 82330)	(1) None (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
d) Architectural services - (CPC 86711 - 86714 + 86719	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Services must be authenticated by licensed architect in Thailand (2) None (3) None (4) Unbound		
e) Engineering services (CPC 8672)	(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) as indicated in 3.1 of the horizontal section;	(1) Services must be authenticated by licensed engineer in Thailand (2) None (3) None		

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
	<u>Limited Liability Company:</u> (b) at least half of its directors, or its managing director, must be of Thai nationality and obtain a licence from Council of Engineers; <u>Limited Partnership or Registered Ordinary Partnership:</u> (c) the managing partner or manager must be of Thai nationality; and (d) at least half of its partners, or its managing partner, must be of Thai nationality and obtain a licence from Council of Engineers. (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(4) Unbound, except as indicated in the horizontal section		