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
b) Freight transportation (CPC 7212 - less cabotage transport: as defined in Reference Paper below - 3.1)	(1) None (2) None (3) (a) Unbound for establishment of juridical person 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 in Reference Paper below - 3.2) except branch office: As indicated in 3.1 of the horizontal section. (4) (a) Ships' crew: Unbound (b) Other personnel: Unbound, except as indicated in the	(1) None (2) None (3) (a) Unbound (b) (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. (4) (a) Unbound (b) Unbound, except as indicated in the horizontal section	(1) See Reference Paper below (3) (b) See Reference Paper below	

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
	horizontal section			
d) Maintenance and repair of vessels - exceeding 100,000 deadweight tonnage (part of CPC 8868)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
e) International towing (CPC 7214)	(1) None (2) None (3) (a) Unbound for establishment of juridical person for the purpose of operating a fleet under the national flag of Thailand (b) Other forms of commercial presence for the supply of international towing service (as defined in Reference Paper below - 3.2) except branch office: As indicated in 3.1 of the horizontal section (4) (a) Ships' crew: Unbound (b) Other personnel: Unbound, except as indicated in the horizontal section	(1) None (2) None (3) (a) Unbound (b) None (4) (a) Unbound (b) Unbound, except as indicated in the horizontal section		