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Digital, Creative Industries and High Value Services

Investment Promotion Division 4

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For more information regarding new and amended promoted activities, please scan:



Section 4: Metal Products, Machinery and Transport Equipment

Activities	Conditions	Incentives
Creative Industry		
3.1 Manufacture of textile products or parts		
3.1.1 Manufacture of natural or synthetic fibers		
3.1.1.1 Manufacture of technical fiber or functional fiber	Projects must be approved by related agencies, e.g. Thailand Textile Institute, National Innovation Agency.	A 2
3.1.1.2 Manufacture of recycled fiber	Projects must use domestic scraps or waste only.	A 4
3.1.1.3 Manufacture of other fibers		B 1
3.1.2 Manufacture of yarn or fabric		
3.1.2.1 Manufacture of functional yarn or functional fabric	Projects must be approved by related agencies, e.g. Thailand Textile Institute, National Innovation Agency.	A 3
3.1.2.2 Manufacture of functional yarn or other fabric	<ol style="list-style-type: none"> Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined. 	<p>A 4</p> <p>B 1</p>
3.1.3 Bleaching, dyeing and finishing, or printing and finishing, or printing.	<ol style="list-style-type: none"> Projects must be located or expand in industrial estates or promoted industrial zones that have waste treatment and environmental protection and control systems according to section 30 of the announcement of the Ministry of Industry. In case projects are not located in 1., only expansion of existing projects will be permitted. Projects must also have measures to reduce environmental impact. For the textile industry, digital printing businesses can be located in all areas. Projects applying for investment promotion under the Measure to Promote Improvement of Production Efficiency by reducing 	A 3

CIT Exemption

A 1 = 8 years (No Cap)

A 2 = 8 years

A 3 = 5 years

A 4 = 3 years

Activities	Conditions	Incentives
<p>3.1.4 Manufacture of garments, clothing accessories, and household textiles</p>	<p>environmental impact are allowed to be located in the existing business area, whether the business is located in industrial estates or promoted industrial zones according to Section 30 of the announcement of the Ministry of Industry or not.</p> <p>5. Environment-friendly technology must be used in all cases.</p> <p>1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined.</p> <p>2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined.</p>	<p>A 4</p> <p>B 1</p>
<p>3.3 Manufacture of bags or shoes or products made of leather or artificial leather</p>	<p>1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined.</p> <p>2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined.</p>	<p>A 4</p> <p>B 1</p>
<p>3.4 Manufacture of sports equipment or parts</p>		<p>B 1</p>
<p>3.5 Manufacture of musical instrument</p>		<p>B 1</p>
<p>3.6 Manufacture of furniture or parts</p>	<p>1. Projects with investment or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined.</p> <p>2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined.</p>	<p>A 4</p> <p>B 1</p>
<p>3.7 Manufacture of toys</p>	<p>1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined.</p>	<p>A 4</p>

Activities	Conditions	Incentives
	2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined.	B 1
3.8 Manufacture of gems and jewelry or parts including raw materials and prototype		A 4
3.9 Creative product design and development center	<ol style="list-style-type: none"> 1. Projects must consist of 2 components, as follows: <ol style="list-style-type: none"> 1.1 Information system for design 1.2 Conceptual design and creation system. 2. Projects must consist of one of the following components: <ol style="list-style-type: none"> 2.1 Engineering design system 2.2 Prototype design creation and performance testing system 2.3 Prototype standard testing and user acceptance testing system. 3. At least 70% of total employees in the project must be Thai. 4. Projects must have expenses on salaries for research and development personnel of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1,000,000 baht (excluding cost of land and working capital) 5. Project located in the science and technology park promoted by BOI or one that is approved by the Board will receive an additional 50 percent reduction in corporate income tax for 5 years after the end of its corporate tax exemption period. 	A 1
6.14 Production of printed matter		
6.14.1 Production of digital printed matter	Must have printing and designing process using Digital Media Software in the project.	A 3
6.14.2 Production of printed matter		B 1

Activities	Conditions	Incentives
7.9 Real estate development for industrial use 7.9.1.4 Industrial zone for motion picture production (Movie Town)	Must provide the following facilities: - Indoor studio and outdoor studio - Post production services, e.g. film developing and duplicating, special effects, computer animation, sound lab	A 3
7.20 Thai motion picture production	1. Thai motion picture production shall include production of movies, documentaries or television programs, but does not include production of an advertisement. 2. Revenue exempt from tax shall include: 2.1 Revenue obtained from the sale of copyright, including sale of motion pictures in other forms such as CD, video CD, DVD, etc. 2.2 Revenue obtained from a revenue sharing scheme from movie theaters and motion picture distributor.	A 3 (No cap)
7.21 Motion picture support services	Motion picture support services shall include documentaries, television programs, animation and commercials, which have a scope of business, as follows: 1. Rental services of movie production equipment and/or movie production props must have main equipment machinery, such as camera, grip equipment, light set, etc. 2. Film development and duplication services must have main equipment/machinery, such as film development machine, film duplication machine, digital film duplication machine, etc. 3. Sound recording services must have main equipment/machinery, such as digital sound recorder, digital sound editing machine, digital sound mixing machine, etc. 4. Picture technical services must have machines and equipment capable of creating special pictures that are not possible with cameras. The service providers must have main equipment and machinery, such as standard definition/high definition digital recorders, editing suites, digital compositing and special effect creation, etc. 5. Coordination services for foreign movie production in Thailand must include coordinating with related government agencies for permits, location scouting and sourcing of staff and movie equipment. 6. Studio rental services for movie and television program production.	A 3

Activities	Conditions	Incentives
Digital Industry		
5.10 Development of Software, Digital Platform, or Digital Content	<ol style="list-style-type: none"> 1. The minimum investment capital of each project must not be less than Baht 1,500,000 per year calculated on the basis of the expenditure on salaries for Thai information technology personnel additionally employed after the submission of application for investment promotion. 2. Projects must have development process of software, digital platform or digital content in Thailand as stipulated by the Office. 3. Projects are allowed to utilize the existing or used machinery. 4. The investment promotion of this activity does not include the retail and wholesale of all types of products. 5. The revenue eligible for corporate income tax exemption must be derived from sales or services directly related to the promoted development of software, digital platform or digital content as stipulated by the Office. 6. The corporate income tax exemption cap is set based on the actual expenditure in the year of application for the incentives as follows: <ul style="list-style-type: none"> - The corporate income tax exemption cap accounts for 100 percent of the expenditure on salaries for Thai information technology personnel additionally employed in comparison with Thai information technology personnel employed before the submission date of application for investment promotion. - The corporate income tax exemption cap accounts for 200 percent of the expenditure on the information technology development-related training courses to develop Thai personnel's skills, and the expenditure on human resource development under the cooperation project with educational institutions pursuant to the specified models, e.g. Work-integrated Learning (WIL), Cooperative Education, and Dual Vocational Education, or the cooperation to develop Thai information technology personnel as approved by the Office. <p>(In case the projects applying for promotion request the incentives according to Investment Promotion Measures in the Eastern Economic Corridor (EEC) for human resource development, the Office will not calculate the corporate income tax exemption cap based on the expenditure on human resource development</p> 	A 2

CIT Exemption

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A 2 = 8 years

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Activities	Conditions	Incentives
	<p>under the cooperation project with educational institutions pursuant to the specified models, or the cooperation to develop Thai information technology personnel as approved by the Office.)</p> <ul style="list-style-type: none"> - The corporate income tax exemption cap accounts for 100 percent of the expenditure on the operation to acquire the standard quality system certificate ISO 29110 or CMMI from Level 2 or other equivalent international standards. <p>7. The projects cannot apply for additional incentives for competitiveness enhancement and the incentives according to Investment Promotion Measure for Small and Medium Enterprises (SMEs).</p> <p>8. If the projects want to apply for the incentives according to Investment Promotion Measure in the Eastern Economic Corridor (EEC) for human resource development, they must inform about their request since submitting the application for investment promotion, and they are not allowed to change their request after the approval of investment promotion.</p>	
<p>7.1 Public utilities and basic services</p> <p>7.1.6 Digital Infrastructure</p> <p>7.1.6.1 International high-speed marine communication circuits</p>	<p>Must be approved by relevant electricity or government agencies.</p> <p>Must obtain a license for international high-speed marine communication circuits from the Broadcasting Commission (BC) and the Office of The National Broadcasting and Telecommunications Commissions (NBTC) before applying for the promotion</p>	<p>A 2</p>
<p>7.9.2 Industrial zone or technology industrial zone</p> <p>7.9.2.2 Digital park</p>	<ol style="list-style-type: none"> 1. The total area must not less than 5,000 square meters. 2. The project must have a development plan for digital estate or digital zone as approved by the BOI with the following details. <ol style="list-style-type: none"> 2.1 Must have a digital infrastructure, <ul style="list-style-type: none"> - such as High-speed fiber-optic communication throughout the digital terrain - There must be a primary telecommunications system that has high-speed digital lines wired to national and international telecommunications centers. - There must be a continuous power supply system 	<p>A 1</p>

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Activities	Conditions	Incentives
<p>7.9.2.3 Data center</p>	<p>2.2 It must have an innovative infrastructure that supports commercial research and development, such as research and development laboratories. Experimental area The Living Lab and the rental space for the establishment of a private research and development center.</p> <p>2.3 Must have facilities to serve the people in the area as approved by the Board, such as conference room, etc.</p> <ol style="list-style-type: none"> 1. Must provide complementary service for customers located in project, e.g. server co-location, managed service, customer’s server backup service, disaster recovery service (DRS), etc. 2. Area of data center must not be less than 3,000 square meters. 3. Must have a main hi-speed telecommunications system linking the data center with domestic and international telecommunication centers for at least 4 systems. The domestic telecommunication system must have a speed of at least 10 Gbps each, for at least 3 systems, and the total speed of the whole system must be at least 60 Gbps. 4. Must be able to service clients during maintenance or during equipment replacement in the system. (concurrently maintainable). 5. Must have a “Continuous Rating” generator, which is capable of supporting the entire electricity needs of the Data Center, with a backup generator that can support the need for electricity when one of the generators doesn’t function properly. 6. Must have equipment or backup system for UPS IT Cooling and UPS Cooling. This system or equipment needs to be able to function immediately after a main system fails to function properly and this must ensure the failure in the main system does not affect service. 7. Must have backup independent distribution paths in electricity distribution system. 8. Must have a failure prevention system to prevent risks from damage or any malfunction in any equipment. 9. Must have a highly efficient air conditioning system, with backup system. 10. Must have fire prevention system for the entire area. 11. Must have a 24-hour security system. 12. Must be certified with ISO/IEC 27001 (data center). 	<p>A 1</p>

Activities	Conditions	Incentives
<p>7.9.2.4 Innovation incubation center</p>	<ol style="list-style-type: none"> There must be investment in or providing of basic public utility such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc. There must be incubation plan for innovation development as approved by the Board. There must be ecosystem creating plan or creation of technology community, as well as the provision of Maker Space or Fabrication Laboratory for development of Prototype. There must be employment of mentor to provide advice on business operation and innovation development. The service area must not be less than 1,000 square meters. The income eligible to corporate income tax exemption shall include income received from service providing to create innovation within the center, e.g. membership fee, renting of space for innovation creating, renting or fee for equipment using, fee for activity to create innovation, etc. 	
<p>7.9.2.5 Maker space or fabrication laboratory</p>	<ol style="list-style-type: none"> There must be space provided as laboratory for development of innovation or prototype. There must be basic tools or equipment for prototype development, e.g. CNC Machine, 3D Printer, Water jet, Tooling, Software Tools for development of artificial intelligence, Petri dish, chemical mixing equipment, etc. There must be mentor to provide advice for development of innovation or prototype. There must be public utilities in the project, e.g. high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc. 	<p>A 3</p>
<p>7.9.2.6 Co-working space</p>	<ol style="list-style-type: none"> The service area must not be less than 2,000 square meters. The investment (excluding cost of land and working capital) must not be less than 10 million baht. There must be management elements, i.e. Co-Working Management, Membership Management System, and Supporting Management. There must be provision of basic tools or equipment for servicing, e.g. office equipment, computer, printer, etc. There must be basic public utility in the project, e.g. high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc. 	<p>B 1</p>

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Activities	Conditions	Incentives
7.10 Cloud service	<ol style="list-style-type: none"> 1. Must be located in at least 2 data centers in Thailand that are certified with ISO/IEC 27001 (data center). 2. Must have connection among all related data center with speed of at least 10 Gbps for each connection, with backup connection at the same speed. 3. Must be certified with ISO/IEC 27001 (cloud security) and ISO/IEC 20000-1 (cloud service). 	A 1

Smart City Development

7.31 Smart city area development	<ol style="list-style-type: none"> 1. Shares must be held by Thai nationals no less than 51 percent of the registered capital. 2. Project must provide the communications infrastructure to support smart systems, such as fiber optic and public Wi-Fi, etc. 3. Project must provide smart environment system and at least one of the following six systems, including smart mobility, smart people, smart living, smart economy, smart governance, and smart energy. 4. Project must provide the data storage and data management system connecting to open data platform. 5. The applicants must be approved by the Board or agencies responsible for smart city development before applying for investment promotion. 6. Project must set out and follow KPIs in line with area development targets. 7. Project must organize public hearing from local communities and propose public involvement plan. 8. The revenue eligible for corporate income tax exemption must be the revenue derived from providing smart services in the smart city area. 9. Projects located in the Eastern Economic Corridor (EEC) area shall be entitled to 50 percent corporate income tax deduction for a period of 5 years as from the day the corporate income tax exemption period ends. 	A 2
7.32 Smart city system development	<ol style="list-style-type: none"> 1. Project must develop, install, and provide services in one or more aspects of smart city system as stipulated by the Board, such as smart mobility, smart people, smart living, smart economy, smart governance, smart energy, and smart environment, etc. 2. Project must be part of a smart city development project approved by the Board or agencies responsible for smart city development. 	A 2

Activities	Conditions	Incentives
	3. Projects located in the Eastern Economic Corridor (EEC) area shall be entitled to 50 percent corporate income tax deduction for a period of 5 years as from the day the corporate income tax exemption period ends.	
Logistics Industry		
7.1 Public utilities and basic services 7.1.3 Container yards or inland container depots 7.1.4 Loading/unloading facilities for cargo ship 7.1.5 Commercial airports	Must be approved by relevant government agencies. Must use modern loading technology approved by the Board.	 A 3 A 3 A 2
7.3 Mass transit systems and transportation of bulk goods 7.3.1 Rail transport 7.3.2 Pipeline transportation (except for water pipeline) 7.3.3 Maritime transportation services 7.3.4 Air transportation services	Must be approved by relevant government agencies. Planes in the project must be no more than 14 years old from their manufacturing date to BOI application submission date.	 A 2 B 1 A 2 A 3
7.4 Logistics service centers 7.4.1 Distribution Centers: DC 7.4.2 International Distribution Centers - IDC	1. The paid-up registered capital must not be less than 10 million baht. 2. Must provide a goods storage facility that is controlled by a modern computerized system. 3. International distribution center projects will have additional conditions, as follows: 3.1 Must have a minimum investment (excluding cost of land and working capital) of at least 100 million baht. 3.2 The center must distribute goods to at least 5 countries. 4. Distribution Center (DC) projects are not eligible for merit-based privileges.	 B 1 A 3
7.33 Distribution center with smart system	1. Must include a warehouse with advanced technology and computerized systems such as Automatic Storage and Retrieval Systems (ASRS) and information technology support systems. 2. Must have a minimum investment (excluding cost of land and working capital) of at least 1,000 million baht.	A 2

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 years	A 3 = 5 years	A 4 = 3 years
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Activities	Conditions	Incentives
	<p>3. The following activities must be done within 3 years from the date of issuance of promotion certificate:</p> <p>3.1 Must utilize a data center or co-location in Thailand for data management.</p> <p>3.2 Must employ Thai personnel with bachelor degree and above in the fields related to science and technology such as engineering, artificial intelligence and data science at least 20 percent of the total project's employment.</p> <p>3.3 Must include data analytics or data management activities related to digital transactions in Thailand with substantial local team participation as approved by the Board.</p> <p>3.4 Must include an advanced digital training program such as Big Data and Data Analytics as approved by the Board.</p> <p>3.5 Must include research and development activities or a research and development co-operation program with Thai educational or research institutions as approved by the Board.</p> <p>3.6 The eligible revenue for the corporate income tax exemption must be derived from cross border logistic service fees only, which excludes transportation and custom procedure fees.</p>	A 2

Professional Services

7.7 Trade and Investment Support Office: TISO	<p>1. Annual selling and administrative expenses must be at least 10 million baht.</p> <p>2. Must have a business plan and scope of business as approved by the Board, as follows:</p> <p>2.1 Monitoring and/or servicing to associated enterprises including providing or letting office or factory building, and lending to associated enterprises outside the scope of a treasury center and can be implemented under the exchange control laws, for example:</p> <ul style="list-style-type: none"> - Lending of foreign currency loans to associated enterprises in foreign countries - Lending of Thai baht loans to associated enterprises in Thailand - Lending of Thai baht loans to associated enterprises in Vietnam and countries bordering Thailand, with a requirement of using them for trading and investment in Thailand or in aforementioned countries only 	B 2
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Activities	Conditions	Incentives
	<p>2.2 Advisory services on business operations, except those engaged in buying and selling securities and foreign currency exchange. As for accounting, legal, advertising, architectural and civil engineering businesses, business licenses must be obtained from the Department of Business Development or relevant government agencies prior to submitting the investment promotion application.</p> <p>2.3 Information services on goods sourcing</p> <p>2.4 Engineering and technical services, except those related to architectural and civil engineering services</p> <p>2.5 Business activities related to machinery, engines, tools and equipment, including:</p> <ul style="list-style-type: none"> - Importing for wholesale - Training services - Installation, maintenance and repair - Calibration <p>2.6 Wholesaling of products manufactured in Thailand</p> <p>2.7 International business process outsourcing whose services are provided through telecommunication networks, such as administrative services, finance & accounting services, human resource services, sales & marketing services, customer services, data processing, etc.</p> <p>3. In the case of offering loans to associated enterprises, the scope of servicing business must be services in other aspects that are not the loans specified in 2.1 or include at least one of those listed in 2.2-2.7</p> <p>4. Not eligible for merit-based incentives</p>	
7.13 Engineering design	<p>1. Project located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period.</p> <p>2. Projects must have expenses on salaries for engineering design personnel of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1,000,000 baht (excluding cost of land and working capital).</p> <p>3. Project may apply for merit based incentives and be granted the corporate income tax exemption for not exceeding 13 years.</p>	A 1

Activities	Conditions	Incentives
7.14 Scientific laboratories	<ol style="list-style-type: none"> Projects located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period. Project may apply for merit based incentives and be granted the corporate income tax exemption for not exceeding 13 years. 	A 1
7.15 Calibration services	<ol style="list-style-type: none"> Projects located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period. Project may apply for merit based incentives and be granted the corporate income tax exemption for not exceeding 13 years. 	A 1
7.16 Product sterilization services		A 2
7.19 Human Resources Development 7.19.1 Vocational training centers 7.19.2 High-potential academies and institutions for higher education	<p>Project may apply for merit based incentives and be granted the corporate income tax exemption for not exceeding 13 years</p> <ol style="list-style-type: none"> Must teach or train technical courses in specific fields, including design training center, as approved by the Board. Must have necessary equipment, vocational training lab, and others. Projects located in a promoted science and technology park or one that is approved by the Board will receive an additional 50 percent corporate income tax reduction from net profits for 5 years after the end of corporate income tax exemption period. <p><u>High-potential academies</u></p> <ol style="list-style-type: none"> Must be high-potential academy, which focuses on science and technology education Must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential academies designated by the Cabinet Must comply with rules and regulations as approved by the Board <p><u>High-potential institutions for higher education</u></p> <ol style="list-style-type: none"> Must be high-potential institutions for higher education. In case of foreign investment, projects must be approved by the Commission for High-potential Foreign Higher Education Institutions 	A 1 A 1

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Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 2. Must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential institutions for higher education designated by the Cabinet or other zones designated by the Commission for High-potential Foreign Higher Education Institutions 3. Must comply with rules and regulations as approved by the Board 	
<p>7.34 International Business Center: IBC</p>	<ol style="list-style-type: none"> 1. Must have business plans in providing services for associated enterprises as follows: <ol style="list-style-type: none"> 1.1 General management, business planning, and business cooperation; 1.2 Procurement of raw materials and parts; 1.3 Research and development of products; 1.4 Technical support 1.5 Marketing and sales promotion 1.6 Human resources management and training 1.7 Financial advisory services 1.8 Economic and investment analysis and research 1.9 Credit management and control 1.10 Financial management service of the Treasury Center 1.11 International trade business 1.12 Lending to associated enterprises outside the scope of business in Item 1.10 which can be implemented under the exchange control laws, for example: <ul style="list-style-type: none"> - Lending of foreign currency loans to associated enterprises in foreign countries - Lending of Thai baht loans to associated enterprises in Thailand - Lending of Thai baht loans to associated enterprises in Vietnam and countries bordering Thailand with a requirement of using them for trading and investment in Thailand or in aforementioned countries only 1.13 Other supporting services as approved by the Board 2. The paid-up registered capital must not be less than 10 million baht. 3. Must employ at least 10 skilled and knowledgeable staffs for IBC, exceptions are made for the cases when that business provides only financial management service of treasury center to its associated enterprises; in such cases at least 5 skilled and knowledgeable employees must be employed. 	<p>B 1 (only machinery used for R&D and training activities)</p>

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CIT Exemption

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A 2 = 8 years

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A 4 = 3 years

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 4. In the case of operating international trade business, at least one scope of business listed in 1.1-1.10 must be involved. 5. In the case of offering loans to associated enterprises; at least one scope of business listed in 1.1-1.9 must be involved. 6. Not eligible for import duty exemption on raw and essential materials used in the production for export. 7. Not eligible for additional merit-based privileges 	
7.37 International Procurement Office (IPO)	<ol style="list-style-type: none"> 1. Must be procurement of raw materials, parts, and components used in manufacturing industries. 2. Must own or rent a warehouse and manage inventory with the IT-based system exclusive for warehouse management. 3. Must have appropriate activities of merchandise procurement and management, i.e. quality inspection, packaging, etc. 4. Must have several procurement resources, at least including a domestic resource. 5. Must be domestic wholesale and/or overseas exports. 6. Paid-up registered capital must not be less than 10 million baht. 7. Not eligible for merit-based incentives. 	B 1

Tourism Industry

7.22 Tourism promotion services		
7.22.1 Ferry services or tour boat services or tour boat renting	Must be approved by relevant government agencies	A 3
7.22.2 Tour boat port services	Must have facilitating equipment, such as boat lifting equipment, inland boat deck, or boat garage for maintenance purpose.	A 3
7.22.3 Amusement parks	<ol style="list-style-type: none"> 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht. 2. The project details must be approved by the Board. 	A 3
7.22.4 Thai cultural centers or Thai art and craft centers	<ol style="list-style-type: none"> 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht. 2. Project details must be approved by the Board. 3. Thai nationals must hold not less than 51 percent of the total registered capital. 	A 3

Activities		Conditions	Incentives
7.22.5	Open zoo	<ol style="list-style-type: none"> 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht, with a total area of not less than 500 rai. 2. Project details must be approved by the Board. 3. Fifteen percent of the total area must be allocated as green area and another fifteen percent as car park. 	A 3
7.22.6	Museum	Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht.	A 3
7.22.7	Race tracks	<ol style="list-style-type: none"> 1. Must obtain a standard certificate from the Federation International de L'Automobile (FIA) or Federation International de Motocyclisme (FIM) for the circuits race/track 2. In case of other track varieties, such as drag, drift, and supercross must be constructed according to comparable or international standards or guidelines. 3. Must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 4. Must have a minimum investment (excluding cost of land and working capital) of not less than one billion baht. 	A 3
7.22.8	Cable cars	<ol style="list-style-type: none"> 1. Project must have investment capital of no less than 100 million baht (excluding land cost and working capital). 2. Project must be approved by related government agencies and conform to the standards of related agencies or other standards as the BOI approved. 	A 3
7.22.9	Cruise terminal	<ol style="list-style-type: none"> 1. Project must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project must be approved by relevant government agencies. 3. Project must have facilities and utilities necessary to support the cruises and tourists, such as passenger terminal, customs clearance space and immigration area. 4. Revenue eligible for corporate income tax exemption shall be the direct income from port berthing and parking facilities and income relate to passenger cargo and embarkment and disembarkment services. 	A 3

Activities	Conditions	Incentives
7.22.10 Man-made attractions	<ol style="list-style-type: none"> 1. Project must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project detail must be approved by the Board or related government agencies. 	A 3
7.23 Activities to support tourism		
7.23.1 Hotels	<ol style="list-style-type: none"> 1. In case the hotel has not less than 100 rooms, a minimum investment per room (excluding land cost and working capital) must not be less than 2 million baht. 2. In case the hotel has less than 100 rooms, a minimum investment (excluding land cost and working capital) must not be less than 500 million baht. 3. Project shall be eligible for the following incentives: <ol style="list-style-type: none"> 3.1 For project located in Krabi, Bangkok, Kanchanaburi, Chachoengsao, Khon Kaen, Chon Buri, Chiang Mai, Nakhon Pathom, Nakhon Ratchasima, Nonthaburi, Pathum Thani, Prachuab Khiri Khan, Phra Nakhon Si Ayutthaya, Phang-nga, Phetchaburi, Phuket, Rayong, Songkhla, Samut Prakan, Samut Sakhon, Sarabuti and Surat Thani. 3.2 For projects located in other provinces. 	B 2
7.23.2 Convention halls	<ol style="list-style-type: none"> 1. Total convention area must not be less than 4,000 square meters. Total area of the largest hall must not be less than 3,000 square meters. 2. Must have suitable facilities and equipment. 3. Project's blueprints must be approved by the Board. 	A 4 A 3
7.23.3 International exhibition center	<ol style="list-style-type: none"> 1. Indoor exhibition area must not be less than 25,000 square meters. 2. Every hall must have a business meeting room. 	A 3