

(Unofficial Translation)

Announcement of the Board of Investment

No. Sor. 3/2546

**Re: Promotion of Activities Related to the Integrated Production of
Electronic Products, Electrical Appliances or Parts**

Whereas it is deemed expedient to promote activities related to the integrated production of electronic products, electrical appliances, or parts,

By virtue of the provisions of Section 16, Paragraph 2 of the Investment Promotion Act of B.E. 2520, the Board of Investment hereby announced that provisions under Section 5 of the list of activities eligible for investment promotion attached to Board of Investment Announcement No. 2/2543, dated 1 August 2000, regarding the types, sizes, and conditions of activities eligible for promotion, shall be amended to include the following:

| Activity | Conditions |
|---|--|
| 5.10 Integrated production of electronic products, electrical appliances or parts | <ol style="list-style-type: none">1. Consideration shall be given to all related project operate from beginning to end, even if investment promotion is applied for by separate juristic persons, provided that:<ul style="list-style-type: none">- Such activities shall include R&D, design, quality inspection, development of production processes, or extension of technical support to local producers, as approved by the OBOI- Sales of final products shall amount to not less than 2.5 billion baht annually. Exemption from corporate income tax shall not be granted for years in which sales volume is below this amount.2. All activities from beginning to end shall receive the same tax and duty privileges as the end product, excluding retail sales.3. A plan for the transfer of technology to local entrepreneurs shall be proposed for the OBOI's consideration and approval.4. Tax and duty privileges will not be granted for activities that are currently in operation. |

Effective from 20 December 2002 onward.

Announced on 6 February 2003

(Mr. Prommin Lertsuridej)
Deputy Prime Minister
Acting President of the BOI