

(Unofficial Translation)

**Announcement of the Office of the Board of Investment  
No. Por. 1/2546  
Definitions of Parts and Components, Accessories, Tools, Implements,  
Prefabricated Factory Structures, Raw Materials, and Essential Materials**

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For purposes of facilitating compliance with the Investment Promotion Act, by virtue of Sections 13 and 16 of the Investment Promotion Act of B.E. 2520, the Office of the Board of Investment, as authorized by the Board of Investment, hereby announces that Office of the Board of Investment Announcement No. Por. 7/2542, regarding the Definitions of Parts and Components, Equipment, Spare Parts, and Other Items, Including Raw Materials and Essential Materials, and Office of the Board of Investment Announcement No. Por. 2/2544, regarding the Modification of Definitions of Parts and Components, Equipment, Spare Parts, and Other Items, Including Raw Materials and Essential Materials, shall be revoked, and the following definitions of parts and components, accessories, tools, implements, prefabricated factory structures, raw materials, and essential materials shall be applied:

1. "Parts and components" refers to parts, including spare parts, that can be assembled into machinery, and said machinery will not function if any of these parts and components are disassembled;
2. "Accessories" refers to parts that are installed in machinery, so that said machinery can perform its desired functions; however, said machinery can still function without these parts. Accessories include molds and parts performing similar functions; or master molds, master jigs, and fixtures used in mass production;
3. "Tools" refers to things that can be applied independently or with machinery;
4. "Implements" refers to items that boost the efficiency of the production process;
5. "Prefabricated factory structures" refers to knocked down or moveable prefabricated structures that are installed or assembled into factories;
6. "Raw materials" refers to materials that are present in the production of, or mixed or incorporated into, the final product, and these materials might not maintain their original form after going through the production process; also includes materials used for product packaging;
7. "Essential materials" refers to articles or items that are necessary for the manufacturing process, and they must be consumed in the production, mixing, and assembly of the final product in order to achieve high efficiency, quality, and standards, reduce losses, and enhance productivity in regard to said final product.

In the event of an instance that has not been defined by this Notification, the decision of the Office of the Board of Investment shall be deemed final.

Announced on 16 January 2003

(Somphong Wanapha)  
Secretary General  
Board of Investment