

(Unofficial Translation)

**Announcement of the Office of the Board of Investment**  
**No. Por. 2/2546**  
**Criteria Used in Granting Approval for the Import of Used Machinery**  
**for Use in Promoted Projects**

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In order to set forth criteria used in granting approval for the import of used machinery for use in promoted projects, by virtue of Section 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 issues the following guidelines:

1. Used machinery eligible for import-duty reduction or exemption, in accordance with Sections 28 or 29, shall have a service period not exceeding 10 years from its year of manufacture to the year on which an application is submitted, except for the following cases where the service period shall be decided on an appropriate basis:

- 1.1 Used machinery imported for temporary use that shall be used machinery whose import is applied for use in installation, production trial runs, testing, construction, or manufacturing, provided the period of usage shall not exceed one year from its import date, and it shall be returned upon its expiry date, unless an extension of the usage period is granted;
- 1.2 Used machinery or vehicles imported for use in promoted projects, such as deep-sea fishing and maritime and air transportation services, provided that the projects have been approved by the relevant government agencies;
- 1.3 Used machinery that is used for molds, models, or devices with similar applications, such as molds, dies, jigs, fixtures, patterns, etc.

2. Used machinery whose service period from its year of manufacture to its year of application exceeds 10 years may be eligible for import-duty reduction or exemption, in accordance with Sections 28 or 29, provided that the machinery has been completely reconditioned to be in fully functional condition, is accompanied by a machinery performance certificate issued by a trusted institute, and has been approved by the Board of Investment.

3. Used machinery imported due to the relocation of the production base, where an entire factory or production line has been relocated from a foreign country to manufacture products for the existing customers. In this regard, the service period of the used machinery shall be considered on an appropriate basis.

4. A “trusted institute” regarding machinery performance certification refers to an agency whose duty is to inspect and test machinery performance and whose certification has been endorsed by trusted domestic and international institutes as reliable and accepted under international standards.

5. A “machinery performance certificate” refers to a certificate issued by a trusted institute that grants machinery performance certification, including a list of reconditioned machinery with warranties accompanied by full documentation on details of said reconditioning. The inspection of certified machinery or instruments shall include a full test run of the machinery to evaluate its capacity and functionality, as prescribed under the testing requirements. The certificate shall be accompanied by an emissions and safety report, where the reconditioned machinery shall be rated as acceptable. The certificate shall include the following material information:

- 5.1 Reconditioned status or residual life evaluation results;
- 5.2 Year of manufacture;

- 5.3 Test-run results;
- 5.4 Emissions and safety report;
- 5.5 Inspection report, date, and place of inspection.

The machinery performance certificate shall not be issued later than one year from the application date for the promoted project, or for modifications of the promoted project, or for extensions of the period of import of the used machinery.

6. Applications for the import of used machinery for use in promoted projects shall be accompanied by machinery performance certificates from a trusted institute, except for used machinery under Clauses 1.1, 1.2, and 1.3 (above).

7. Used machinery whose import has been applied for import-duty reduction or exemption shall not be machinery manufactured or assembled in the Kingdom.

8. These criteria are general guidelines in which the Board of Investment may modify or stipulate service periods exclusively for certain types of promoted activities.

9. In the event of an instance that cannot be defined under this Notification, the decision of the Office of the Board of Investment shall be deemed final.

Announced on 30 January 2003.

(Somphong Wanapha)  
Secretary General  
Board of Investment