

(Unofficial Translation)

**Announcement of the Board of Investment
No. Sor. 13/2547
Re: Promotion of Climate Controlled Silos**

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Whereas it is deemed appropriate to promote climate controlled storage silos as activities eligible for investment promotion:

By virtue of Section 16, Paragraph 2, and Section 31, Paragraph 2, of the Investment Promotion Act of B.E. 2520, the Board of Investment hereby announces that the following provisions will be supplemented to Section 1 of the list of activities eligible for investment promotion attached to the Board of Investment Announcement No. 2/2543, dated 1 August 2000, regarding the types, sizes and conditions of activities eligible for promotion, as follows:

| Activity | Conditions |
|-------------------------------|---|
| 1.30 Climate controlled silos | <ol style="list-style-type: none">1. Classified as a priority activity of special importance and benefit to the country and is entitled to receive exemption from machinery import duty and corporate income tax exemption for a period of 8 years, regardless of zone, and will not be subject to the cap on the amount of corporate income tax exemption specified in Paragraph 2 of Section 31.2. Projects must have a standardized climate control system capable of maintaining internal temperatures of between 15-20° C.3. Projects must have a complete and standardized transfer system equipped with necessary machinery and equipment.4. Projects must have standardized systems for inventory inspections, quality control, and humidity control.5. Projects must have a standardized laboratory for quality inspections.6. Other privileges will be granted according to Board of Investment Announcement No. 1/2543. |

Effective from 29 November 2004, onwards.

Announced on 28 December 2004.

(-General Chavalit Yongchaiyut-)
Deputy Prime Minister
Acting Chairman of the Board of Investment