



(Unofficial Translation)  
Announcement of the Office of the Board of Investment  
No. Por 1/2549  
Procedures for Reporting Operational Results Prior to Exercising Corporate Income Tax Exemption  
Rights and Benefits  
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As it is deemed appropriate to modify the application form for exercising corporate income tax exemption rights and benefits;

by virtue of section 13 and section 32 of the Investment Promotion Act, the Office of the Board of Investment, as authorized by the Board of Investment, hereby announces that clause 2. of the Announcement of the Board of Investment No. Por 4/2544 dated July 3, 2001 regarding procedures for reporting operational results prior to exercising promotion privileges for corporate income tax exemption shall be repealed and replaced with the following:

“2. Within 120 days from the last day of the accounting year, promoted person shall submit an application for exercising corporate income tax exemption rights and benefits in the form prescribed by the Office of the Board of Investment, together with an auditing report of certified public accountant.”

Announced on January 10, 2006

(Satit Sirirangkamanont)  
Secretary General of the Board of Investment

(Unofficial Translation)  
Application form for Exercising Corporate Income Tax Exemption Rights and Benefits  
for the Accounting Year (date).....to.....

**Part 1: For Promoted Companies**

(Company Name).....hereby certified that the given information is complete and accurate with complete supporting documentation verified and reported by certified public accountant who has the qualifications according to the Announcement of the Board of Investment No. Por 5/2544 dated August 21, 2001 in accordance with the objective and guideline stipulated by the Office of the Board of Investment. The company acknowledges hereby that in case of any false statement or falsified documentation, the Office of the Board of Investment may later withdraw the company's corporate income tax rights and benefits.

Signature.....(Authorized person)

(.....)

Date .....

Company Seal

**Instruction**

1. In case the promoted company has been granted **a number of Promotion Certificates (projects)** and there is not enough space to fill in the required information, the company shall attach the additional information of each category on separate sheet of paper with signature and company seal on every page.
2. In case the promoted company has been granted **more than one Promotion Certificate** that requires the submission of this application form to the Office of the Board of Investment, **the company shall submit only one integrated application form to the Investment Promotion Division in charge of the project** according to **the first Promotion Certificate that requires the submission of this application form.**
3. The company shall submit an application for exercising corporate income tax exemption rights and benefits within 120 days from the last day of the accounting year. If the company's financial operating result in that accounting year reports net loss or net profit but **the company does not wish to exercise the corporate income tax exemption rights and benefits**, the company does not have to submit this application form **for that accounting year.**
4. The completed application form shall be verified by a certified public accountant prior to submission to the Office of the Board of Investment. The certified public accountant shall certify only promoted project which **requires the submission of this application form.**

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**1.1 Company Name**

Company name in English.....

Tax Identification Number 

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Head office address No..... Road..... Khwaeng(Subdistrict).....  
 Khet(District)..... Province..... Postal Code.....  
 Telephone..... Fax.....

Address of factory or place of operation No..... Road.....  
 Khwaeng(Subdistrict)..... Khet(District)..... Province.....  
 Postal Code..... Telephone..... Fax.....

Name of person filling in the information(and can explain the detail).....  
 Telephone..... Extension.....

Name of Certified Public Accountant..... Registration No.....  
 Telephone..... Extension.....

Name of Accounting Firm (if any)..... Telephone.....  
 Extension.....

**1.2 Company Activities**

1.2.1  Non-promoted activities (if any); please specify (1).....  
 (2).....  
 (3).....

1.2.2  Total number of Promotion Certificates granted.....(a+b+c+d) divided into:

a  Number of Promotion Certificates with expired / no corporate income tax exemption.....

Certificate No.	Dated	Manufacturing	Activity No.

b  Number of Promotion Certificates which are exercising 50% corporate income tax reduction.....

Certificate No.	Dated	Manufacturing	Activity No.

c  Number of Promotion Certificates which are exercising corporate income tax exemption.....

(1) Certificate No..... Dated.....  
 Manufacture/Service..... Activity No.....  
 receives corporate income tax **exemption** for..... years  
 From (date)..... to (date).....

Amount of corporate income tax exemption not exceeding..... baht  
 (  according to Promotion Certificate     according to Operation Start-up permit)

no cap on amount of corporate income tax exemption

Amount of exercised corporate income tax exemption (baht)			
1 <sup>st</sup> Accounting Year		5 <sup>th</sup> Accounting Year	
2 <sup>nd</sup> Accounting Year		6 <sup>th</sup> Accounting Year	
3 <sup>rd</sup> Accounting Year		7 <sup>th</sup> Accounting Year	
4 <sup>th</sup> Accounting Year		8 <sup>th</sup> Accounting Year	

(2) Certificate No. .... Dated .....  
Manufacture/Service ..... Activity No. ....  
receives corporate income tax **exemption** for ..... years  
From (date) ..... to (date) .....  
 Amount of corporate income tax exemption not exceeding ..... baht  
(  according to Promotion Certificate  according to Operation Start-up permit)  
 no cap on amount of corporate income tax exemption

Amount of exercised corporate income tax exemption (baht)			
1 <sup>st</sup> Accounting Year		5 <sup>th</sup> Accounting Year	
2 <sup>nd</sup> Accounting Year		6 <sup>th</sup> Accounting Year	
3 <sup>rd</sup> Accounting Year		7 <sup>th</sup> Accounting Year	
4 <sup>th</sup> Accounting Year		8 <sup>th</sup> Accounting Year	

(3) Certificate No. .... Dated .....  
Manufacture/Service ..... Activity No. ....  
receives corporate income tax **exemption** for ..... years  
From (date) ..... to (date) .....  
 Amount of corporate income tax exemption not exceeding ..... baht  
(  according to Promotion Certificate  according to Operation Start-up permit)  
 no cap on amount of corporate income tax exemption

Amount of exercised corporate income tax exemption (baht)			
1 <sup>st</sup> Accounting Year		5 <sup>th</sup> Accounting Year	
2 <sup>nd</sup> Accounting Year		6 <sup>th</sup> Accounting Year	
3 <sup>rd</sup> Accounting Year		7 <sup>th</sup> Accounting Year	
4 <sup>th</sup> Accounting Year		8 <sup>th</sup> Accounting Year	

(4) Certificate No. .... Dated .....  
Manufacture/Service ..... Activity No. ....  
receives corporate income tax **exemption** for ..... years  
From (date) ..... to (date) .....  
 Amount of corporate income tax exemption not exceeding ..... baht  
(  according to Promotion Certificate  according to Operation Start-up permit)  
 no cap on amount of corporate income tax exemption

Amount of exercised corporate income tax exemption (baht)			
1 <sup>st</sup> Accounting Year		5 <sup>th</sup> Accounting Year	
2 <sup>nd</sup> Accounting Year		6 <sup>th</sup> Accounting Year	
3 <sup>rd</sup> Accounting Year		7 <sup>th</sup> Accounting Year	
4 <sup>th</sup> Accounting Year		8 <sup>th</sup> Accounting Year	

d  Number of Promotion Certificates which has not yet derived any income from the project .....

Certificate No.	Dated	Manufacture/Service	Activity No.	No. of Years to receive tax exemption/reduction benefits

**1.3 Investment in Machinery and Equipment** (for promoted activities per Promotion Certificate)

Unit : baht

(1) Promotion Certificate No./Dated (in order of issuance date)	(2) Value of Machinery and Equipment (cost price)	
	at the end of previous accounting year	at the end of current accounting year
<b>Total</b>		

- Explanation**
1. In column (1), please fill in only the Promotion Certificate No. of only **the first certificate of each project** that the company receive.
  2. In column (2), please fill in value of all machinery and equipment used in projects **in cost price** per each Promotion Certificate (referring to both domestic and imported machinery, using and not using import duty rights and benefits, including machinery and equipment not registered as the company's assets e.g. leasing, hire purchasing, provided by parent company/affiliate etc.)

3. **Cost price** refers to **price of acquired assets according to accounting before deducting depreciation.**

(For Promotion Certificate issued before 2001 where the use of corporate income tax exemption already expires and which cannot declare the value of machinery and equipment separately, it is allowed to fill in total machinery value. For example, if there are 10 Promotion Certificates, 3 of which were issued before 2001 and the use of corporate income tax exemption already expires, it is allowed to sum up the total machinery value of those 3 projects while the machinery value of the other 7 projects must be declared separately per project.

1.4 Production quantity and sales value of the promoted products/services according to **accounting year** per **Promotion Certificate**

1 Promotion Certificate No.  (in order of issuance date)	2 Type of Product/ Service	3 Production / Service Capacity according to Promotion Certificate		4 Actual Production / Service	5 Sales/Service		6 Sales/Services applying for exercising of corporate income tax exemption benefits		7 Estimated profit(loss)  (baht)
		Unit	Quantity	Quantity	Quantity	Value(baht)	Quantity	Value(baht)	
<b>Total</b>									

**Remarks:** Please attach the detail of production/sales of products/services (detail of column 4, 5, 6) of the Promotion Certificate which is exercising the corporate income tax exemption rights and benefits **according to the attached example for assessment purpose** (the company can attach the form that has already been made and which has complete detail as in the example instead).

**Explanation:**

**Column 1** Enter all the Promotion Certificate No. only of **the first certificate of each project in order of issuance date**.

**Column 2** Enter type of promoted products/services according to each Promotion Certificate

**Column 3** Enter production/service capacity as specified in each Promotion Certificate

**Column 4** Enter actual production quantity of machinery in the project/ service quantity of each Promotion Certificate

**Column 5** Enter quantity and value of sales/services throughout the accounting year of each Promotion Certificate (although the sales and services might **exceed the size of activity** specified in the Promotion Certificate)

**Column 6** Enter the quantity and value that the company wishes to exercise the corporate income tax exemption rights and benefits of

each Promotion Certificate (the sales / services **within** the **size of activity** specified in the Promotion Certificate and/or according to the actual installed machinery capacity which does not exceed the **size of activity** specified in the Promotion Certificate unless amended.)

**Column 7** Enter the value of estimated profit (loss) of the part which the company wishes to exercise the corporate income tax exemption rights and benefits (**calculate according to column 6**)



