

(Unofficial Translation)
based on
Board of Investment Announcement
No. Sor 3/2552
Amendment of Activity and Conditions of the Manufacture of Solar Cells and
Building or Repair of Ships

As it is deemed appropriate to amend activity and conditions of the manufacture of solar cells and building or repair of ships to suit the current situation,

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 as follows:

1. The Board of Investment Announcement No. 4/2550 dated February 1, 2007, regarding amendment of activity and conditions of shipbuilding or repair of the list of activities eligible for investment promotion attached to the Board of Investment Announcement No. 2/2543, dated August 1, 2000, regarding the types, sizes and conditions of activities eligible for investment promotion shall be repealed and replaced with the following:

Activity	Conditions
4.4 Building or repair of ships of not less than 500 tons gross	<p>1. If located in zone 1, the project of any size must obtain ISO 14000 certification within 2 years from the start-up date.</p> <p>2. Classified as a priority activity of special importance and benefits to the country which shall receive the following rights and benefits:</p> <ul style="list-style-type: none"> - Exemption of import duty on machinery - 8-year corporate income tax exemption without cap - Other rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000.
4.5 Building or repair of ships of less than 500 tons gross (except wooden or steel ships)	<p>1. If located in zone 1, the project of any size must obtain ISO 14000 certification within 2 years from the start-up date.</p> <p>2. Classified as a priority activity of special importance and benefits to the country which shall receive the following rights and benefits:</p> <ul style="list-style-type: none"> - Exemption of import duty on machinery - 8-year corporate income tax exemption without cap

	<ul style="list-style-type: none"> - Other rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000.
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2. Activity 5.5.24 Manufacture of solar cells according to the Board of Investment Announcement No. Sor 9/2547 dated December 20, 2004 of the list of activities eligible for investment promotion attached to the Board of Investment Announcement No. 2/2543, dated August 1, 2000, regarding the types, sizes and conditions of activities eligible for investment promotion shall be repealed and replaced with the following:

Activity	Conditions
5.5.24 Manufacture of solar cells: (1) Raw materials for solar cells <ul style="list-style-type: none"> - Solar-grade silicon (99.9999%) - Wafers - Transparent Conductive Oxide (TCO) coating glass (2) Solar cells	1. Classified as a priority activity of special importance and benefits to the country which shall receive the following rights and benefits: <ul style="list-style-type: none"> - Exemption of import duty on machinery - 8-year corporate income tax exemption without cap - Other rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000. 2. The manufacture of solar cells must have manufacturing process as approved by the Board.

Effective from April 21, 2009 onwards

Announced on May 29, 2009

(Mr. Abhisit Vejjajiva)
 Prime Minister
 Chairman of the Board of Investment