

(Unofficial Translation)  
based on  
Office of the Board of Investment Announcement  
No. Por 2/2553  
Corporate Income Tax Exemption on Net Profits from Ocean Marina Services

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In order to clarify the use of rights and benefits under activity 7.3.1 ocean marina services,

by virtue of section 13 and section 31 of the Investment Promotion Act of B.E. 2520, amended by Investment Promotion Act (No. 3) of B.E. 2544, the Office of the Board of Investment authorized by the Board of Investment stipulates that revenue that will enjoy corporate income tax exemption on net profits from ocean marina services shall include revenue not only from ocean marina services and other directly-related services but also from selling freshwater and electricity to tour boat and yacht, excluding revenue from selling gasoline or fuel to tour boat and yacht.

Announced on June 3, 2010

(Atchaka Sibunruang)  
Secretary General, Board of Investment