

Section 7: Service and Public Utilities

Activities	Conditions
<p>7.1 Public utilities and basic services</p> <p>7.1.1 Production of electricity or steam power ⁽⁶³⁾</p> <p>7.1.2 Waterworks or water supply for industry</p> <p>7.1.3 Concession roads</p> <p>7.1.4 Loading/unloading facilities for sea transport</p> <p>7.1.5 Container yards or inland container depots</p> <p>7.1.6 Commercial airports</p> <p>7.1.7 Satellite telecommunications</p> <p>7.1.8 Telephone services</p> <p>7.1.9 Gas separation plants ⁽⁶⁴⁾</p>	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects must be approved by relevant government agencies 3. Projects under 7.1.1 are only for cases that use alternative energy, such as energy from agricultural material, biogas and wind energy. It is classified as a priority activity of special importance and benefit to the country <ul style="list-style-type: none"> - Projects will not be subject to the cap on the amount of the corporate income tax exemption. 4. Projects under 7.1.7 will receive a corporate income tax exemption only for the overseas income. Other privileges will be granted according to BOI Announcement No.1/2543 5. Projects under 7.1.8 will receive only non-tax privileges <p>Conditions for gas separation plants</p> <ol style="list-style-type: none"> 1. Classified as a priority activity <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Corporate income tax exemption for eight years, regardless of zone - Other rights and benefits are granted according to BOI Announcement No. 1/2543 2. Projects must be approved by relevant government agencies
<p>7.2 Mass transit systems and transportation of bulk goods</p> <p>7.2.1 Mass transit electric trains and commercial trains services (only with rail systems)</p> <p>7.2.2 Pipeline Transportation</p> <p>7.2.3 Air transportation services</p> <p>7.2.4 Maritime transportation services</p> <p>7.2.5 Ferry services</p> <p>7.2.6 High power ship services</p>	<ol style="list-style-type: none"> 1. 7.2.1-7.2.4 are classified as priority activities. 2. 7.2.5 and 7.2.6 will receive a 50 percent import duty reduction on machinery and a five-year corporate income tax exemption, regardless of zone 3. Projects must be approved by relevant government agencies.
<p>7.3 Tourism promotion services</p> <p>7.3.1 Ocean marina services</p> <p>7.3.2 Tour boat or yacht renting</p> <p>7.3.3 Amusement parks</p> <p>7.3.4 Cultural centers</p>	<p>Projects will receive privileges according to BOI Announcement No.1/2543 unless otherwise specified.</p> <p>Conditions for ocean marina services</p> <p>Projects must have facilities including ship lifter, inland berthing, ship dock for maintenance and repair</p> <p>Conditions for tour boat or yacht renting</p> <ol style="list-style-type: none"> 1. Projects must be approved by relevant government agencies. 2. Project will receive a 50 percent import duty reduction on machinery and a five-year corporate income tax exemption, regardless of zone. <p>Conditions for amusement parks</p> <ol style="list-style-type: none"> 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht, with total area of not less than 200 rai. 2. Project details must be approved by the Board. 3. Fifteen percent of the total area must be allocated as a car park and another 15 percent as a green area. <p>Conditions for cultural centers</p> <p>Projects must have a minimum investment. (excluding cost of land and working capital) of not less than 20 million baht, with total area of not less than 10 rai</p>

(63) Please see Board of Investment Announcement No. Sor 10/2547 dated December 20, 2004

(64) Please see Board of Investment Announcement No. Sor 4/2545 dated May 31, 2002

Activities	Conditions
7.3.5 Aquariums	<p>Conditions for aquariums</p> <ol style="list-style-type: none"> 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht, with total area of not less than 10 rai. 2. Fifteen percent of the total area must be allocated as a car park and another 15 percent as a green area 3. A study on environmental impact must be submitted.
7.3.6 Racing tracks	<p>Conditions for racing tracks</p> <ol style="list-style-type: none"> 1. The projects must be approved by relevant government agencies. 2. The projects must obtain a standard certificate from FIA (Federation Internationale de L' Automobile) or FIM. (Federation Internationale de Motocyclisme) 3. The project must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 4. A study on the environmental impacts must be submitted.
7.3.7 Open zoos	<p>Conditions for open zoos</p> <ol style="list-style-type: none"> 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht, with total area of not less than 500 rai. 2. Project details must be approved by the Board. 3. Fifteen percent of the total area must be allocated as a car park and another 15 percent as a green area.
7.3.8 Cable cars	<p>Conditions for cable cars</p> <p>Projects must be approved by relevant government agencies.</p>
7.4 Activities to support tourism:	<p>Projects will receive privileges according to BOI Announcement No.1/2543 unless specified otherwise.</p>
7.4.1 Convention halls	<p>Conditions for convention halls</p> <ol style="list-style-type: none"> 1. The total convention area must not be less than 4,000 square meters. Total area of the largest hall must not be less than 3,000 square meters. 2. Convention hall facilities and equipment must be approved by the Board. 3. Blueprints must be approved by the Board.
7.4.2 International exhibition centers	<p>Conditions for international exhibition centers</p> <ol style="list-style-type: none"> 1. The total area must not be less than 50 rai, with an indoor exhibition area of not less than 25,500 square meters. 2. Each hall must have at least one meeting room.
7.4.3 Hotels	<p>Conditions for hotels</p> <ol style="list-style-type: none"> 1. Projects located in Zone 1, Zone 2, Hat Yai district or Muang district of Chiang Mai will receive only non-tax privileges. 2. Projects located in Zone 3 (excluding those provinces specified in section No.1 and No.3) will receive only an exemption of import duty on machinery and other non-tax privileges. 3. Projects located in Amnat Charoen, Buri Ram, Kalasin, Maha Sarakham, Nakhon Phanom, Nan, Narathiwat, Nongbualamphu, Pattani, Phayao, Phrae, Roi Et, Si Sa Ket, Surin, Sakon Nakhon, Satun, Yasothon, or Yala, will receive privileges according to the BOI Announcement No.1/2543. 4. Each hotel must have at least 100 rooms.

Activities	Conditions
7.5 Real estate development for industrial use	Projects will receive privileges according to BOI Announcement No.1/2543 unless specified otherwise.
7.5.1 Industrial zones	<p>Conditions for industrial zones</p> <ol style="list-style-type: none"> 1. Projects in Bangkok and Samut Prakarn are not eligible for promotion. 2. The total land area of the project must not be less than 500 rais. 3. Factory-designated area must not be less than 60 percent and not more than 75 percent of the total area, except for the total area of over 1000 rais. 4. Other conditions as specified by the Board are as follows: <ol style="list-style-type: none"> 4.1 Minimum measurements for road construction are as follows <ol style="list-style-type: none"> 4.1.1 The main road has two-way lanes with the width not less than 18 meters, including road surface of not less than 12 meters, and a road shoulder of not less than three meters each side. For a single lane, it must have a road area of not less than 13 meters, including road surface not less than three meters each side. 4.1.2 A minor road must have a road surface of not less than 8.5 meters and a road shoulder of not less than two meters each side. 4.2 Waste water must be treated by a by a Treatment Plant before being released, and there must be separate pipes for water and waste water. 4.3 The project must have an approved system of collection and elimination of garbage as appropriate. 4.4 The project must separate the factory zone from the residential and other business zones as per Board approval. 4.5 Prior to establishing a factory that releases odors and smoke in industrial zones, the project must be approved by the Board. 4.6 The zone must have sufficient public utilities, electricity, water, telephone service and post office, for a factory to be located within an industrial zone. 4.7 The project must allocate about 25 percent of its land for public utility services after about two years since the promotion is certified.
7.5.2 Factory Development for Industrial Plants and/or Warehouses ⁽⁶⁵⁾	<p>Conditions for factory development for industrial plants</p> <ol style="list-style-type: none"> 1. Building must be constructed in an industrial estate, a promoted industrial zone or a promoted logistics park. 2. Blueprints must be approved by the Board. 3. Construction of buildings must be in accordance with factory and construction control laws. 4. In the case of multi-story a factory, the building should not be more than 12 stories high. 5. The project will not be granted reduction or exemption of import duty on machinery. 6. In cases where projects are located in a logistics park, the project will be granted the same corporate income tax exemption as industrial estates or promoted industrial zones.

(65) Please see Board of Investment Announcement No. Sor 3/2550 dated April 9, 2007

Activities	Conditions
7.5.3 Free Trade Zone and Free Zone ⁽⁶⁶⁾	<p>Conditions for free trade zones or free zones</p> <ol style="list-style-type: none"> Total project area must not be less than 200 rai. Projects in Bangkok are not eligible for promotion. Projects in Samut Prakan, in case of an area for industrial use, must be approved by the Ministry of Industry. Projects must be approved by relevant government agencies prior to submission of application for promotion. <p>Projects will be granted the same rights and privileges as promoted industrial estates or industrial zones.</p>
7.5.4 Software parks ⁽⁶⁷⁾	<p>Conditions for software parks</p> <ol style="list-style-type: none"> Projects must have high-speed fiber-optic main communications systems throughout the area Main telecommunications system must have a high-speed cable from the software park to domestic and international telecommunications centers Continuous back-up of electricity supply must be installed. The total area must not be less than 10,000 square meters Classified as a priority activity <ul style="list-style-type: none"> Exempt from import duty on machinery, regardless of zone Corporate income tax exemption for eight years, regardless of zone without being subject to corporate income tax exemption cap.
7.5.5 Gem and jewelry industrial zones ⁽⁶⁸⁾	<p>Conditions for gem and jewelry industrial zones</p> <ol style="list-style-type: none"> The total area must not be less than 100 rai. Area for operations related to gem or jewelry must not be less than 40 percent of the total area. Projects must have a sales area for gem and jewelry. Projects must provide appropriate security systems. Projects must have meeting rooms, exhibition halls and business centers. Projects must have adequate parking space. The privilege is granted as follow: <ul style="list-style-type: none"> Exempt from import duty on machinery, regardless of zone Corporate income tax exemption for eight years, regardless of zone without being subject to corporate income tax exemption cap Other rights and benefits are granted according to BOI Announcement No. 1/2543.
7.5.6 Industrial zones for environmental preservation <ol style="list-style-type: none"> Industrial estates for integrated production of the textile industry ⁽⁶⁹⁾ Industrial estates for tanneries Industrial estates for Metal surface treatment or anodize or surface treatment 	<p>Conditions for industrial zones for environmental preservation</p> <ol style="list-style-type: none"> Classified as a priority activity. Projects must be approved by the Industrial Estate Authority of Thailand prior to submission of application for promotion. Projects of industrial estates for textile integrated production must have a land area not less than 500 rai.

(66) Please see Board of Investment Announcement No. Sor 1/2550 dated January 18, 2007

(67) Please see Board of Investment Announcement No. Sor 6/2547 dated September 17, 2004

(68) Please see Board of Investment Announcement No. 5/2546 dated October 16, 2003

(69) Please see Board of Investment Announcement No.8/2547 dated September 17, 2004

Activities	Conditions
7.7 International distribution centers (IDC) ⁽⁷²⁾	<ol style="list-style-type: none"> 1. The center must provide transportation/delivery, storage, packing and inventory control services for customers. 2. The center must distribute goods to at least five countries. 3. The project will have warehouse area of at least 5,000 square meters and modern storage and loading equipment 4. The project will include a modern computerized inventory system and an on-line (Track and Trace) tracking system as approved by the Board. 5. The project must be approved by relevant government agencies. 6. The project will be granted exemption of import duty on machinery. 7. In cases where projects are located inside a logistics park, the project will be granted an eight-year corporate income tax exemption. In cases where projects are located outside a logistics park, five-year corporate income tax exemption will be granted regardless of zone. <u>However, applications submitted by end of December 2009 will be entitled to 8-year corporate income tax exemption regardless of locations.</u> Revenues to be exempted from corporate income tax must be those derived from administration and management only, and shall not include revenues generated from domestic transportation, customs
7.8 International procurement offices (IPO) ⁽⁷³⁾	<ol style="list-style-type: none"> 1. Must possess or rent warehouse(s) and utilize a computerized inventory system 2. Must include procurement, quality control and packaging activities 3. Goods must be procured from various suppliers, including domestic sources 4. Projects will receive tax and duty privileges, as follows, regardless of zone <ol style="list-style-type: none"> a) Exempt from import duty on machinery b) Exempt from import duty on raw materials according to Section 36(1) and 36(2)
7.9 Regional operating headquarters (ROH) ⁽⁷⁴⁾	<ol style="list-style-type: none"> 1. Must provide services to associated enterprises in foreign countries or its foreign branches in at least three countries 2. Must have registered capital of at least 10 million baht 3. May be majority or totally foreign-owned 4. Must obtain operating licenses from relevant government agencies 5. Business plan and scope of operations must be approved by the Board. 6. Exemption on import duty on machinery which for R&D and training activities
7.10 Trade and investment support offices ⁽⁷⁵⁾	<ol style="list-style-type: none"> 1. Projects must be approved by relevant government agencies. 2. Annual operating expenses must not be less than 10 million baht. 3. Business plan and scope of operation must be approved by the Board. <ol style="list-style-type: none"> 3.1 Monitoring and/or servicing affiliates ⁽⁷⁶⁾ 3.2 Advisory services on business operations except those engaged in buying and selling securities and foreign currency exchange. As for accounting, legal, advertising, architectural and civil engineering businesses, business licenses will be obtained from the Department of Commercial Registration or related governmental agencies prior to promotion application.

(72) Please see Board of Investment Announcement No. Sor 2/2552 dated April 21, 2009

(73) Please see Board of Investment Announcement No. Por 9/2546 dated November 28, 2003

(74) Please see Board of Investment Announcement No. Sor 1/2551 dated October 31, 2008

(75) Please see Board of Investment Announcement No. Por 12/2543 dated November 22, 2000

(76) Please see Board of Investment Announcement No. Por 9/2546 dated November 28, 2003

Activities	Conditions
	<ul style="list-style-type: none"> 3.3 Information services on goods sourcing 3.4 Engineering and technical services, except those related to architecture and civil engineering 3.5 Testing and certifying standards of products, production and services that do not qualify for investment promotion under activity 7.13 of the list of promotional activities attached to BOI Announcement No. 2/2543. 3.6 Export trading 3.7 Business activities related to machinery, engines, tools and equipment such as: <ul style="list-style-type: none"> - Importing for wholesaling - Training services - Installation, maintenance and repairs - Calibration that does not qualify for investment promotion under activity 7.14 of the list of promotional activities attached to BOI Announcement No. 2/2543. 3.8 Software design and development that does not qualify for investment promotion under activity 5.8 of the list of promotional activities attached to BOI Announcement No. 2/2543 3.9 Wholesaling products manufactured in the country <p>4. Only non-tax privileges will be granted.</p>
<p>7.11 Hospitals</p> <p style="padding-left: 20px;">7.11.1 Hospitals</p> <p style="padding-left: 20px;">7.11.2 Retirement homes and care centers</p> <p style="padding-left: 20px;">7.11.3 Dedicated health centers</p>	<p>Conditions for Hospitals</p> <ul style="list-style-type: none"> 1. Projects must have a minimum of 50 beds. 2. Projects must achieve standards set by the Ministry of Public Health. <p>Conditions for retirement homes and care centers and dedicated health centers</p> <ul style="list-style-type: none"> 1. Projects must achieve standards set by relevant government agencies. 2. In case of foreign investment, funds must be remitted from overseas. 3. Regarding tax and duty privileges, only privileges on machinery will be granted according to zone.
<p>7.12 Research and development ⁽⁷⁷⁾ ⁽⁷⁸⁾</p>	<ul style="list-style-type: none"> 1. Scope of business must be approved by the Board as follows: <ul style="list-style-type: none"> 1.1 Basic Research refers to theoretical or operational activities that are conducted to explore new knowledge from basic natural phenomena and factual observation, without initially considering the application. 1.2 Applied Science refers to research to explore new knowledge with an objective to put it in practice for specific use 1.3 Experimental development refers to a systematic operation based on the knowledge from research and/or experience with the objective of producing new materials, products or inventions; to install new procedures, systems and services; or to substantially improve the existing products 1.4 Scope of research and development process and number of researchers, including qualifications and experiences must be provided. 2. Classified as a priority activity of special importance and benefit to the country <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Exempt from corporate income tax for eight years, regardless of zone without being subject to any cap on the amount of corporate income tax exemption 3. Revenue derived from sales or the provision of services that are directly related to a promoted business or that are from downstream production for commercial purposes, either carried by the promoted company or sub-contractors, shall be regarded as revenue of such promoted businesses

(77) Please see Board of Investment Announcement No. 2/2549 dated March 20, 2006

(78) Please see Board of Investment Announcement No. Por 13/2543 dated November 22, 2000

Activities	Conditions
7.13 Scientific laboratories ⁽⁷⁹⁾	<p>Classified as a priority activity of special importance and benefit to the country</p> <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Exempt from corporate income tax for eight years, regardless of zone without being subject to any cap on the amount of corporate income tax exemption - Revenue derived from sales or the provision of services that are directly related to a promoted business or that are from downstream production for commercial purposes, either carried out by the promoted company or sub-contractors, will be regarded as revenue of such promoted businesses.
7.14 Calibration services ⁽⁸⁰⁾	<p>Classified as a priority activity of special importance and benefit to the country</p> <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Exempt from corporate income tax for eight years, regardless of zone without being subject to any cap on the amount of corporate income tax exemption - Revenue derived from sales or the provision of services that are directly related to a promoted business or that are from downstream production for commercial purposes, either carried out by the promoted company or sub-contractors, will be regarded as revenue of such promoted businesses.
<p>7.15 Human resource development ⁽⁸¹⁾ ⁽⁸²⁾</p> <p>7.15.1 Educational institutes or vocational training centers</p> <p>7.15.2 International schools</p> <p>7.15.3 Hotel training institutes</p> <p>7.15.4 Maritime training institutes</p>	<p>1. Scope of business must be approved by the Board as follows:</p> <ol style="list-style-type: none"> 1.1 Educational institutes or vocational training centers that teach courses on industrial mechanics, engineering, science and technology, including design training center⁽⁸³⁾ 1.2 International schools 1.3 Hotel training institutes that teach courses on hotels and have students in these courses numbering not less than 50 percent of the total number of students 1.4 Maritime training institutes that teach courses on maritime training and have students in these courses numbering not less than 50 percent of the total number of students <p>2. Classified as a priority activity of special importance and benefit to the country</p> <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Exempt from corporate income tax for eight years, regardless of zone without being subject to any cap on the amount of corporate income tax exemption - Revenue derived from sales or the provision of services that are directly related to a promoted business or that are from downstream production for commercial purposes, either carried out by the promoted company or sub-contractors, will be regarded as revenue of such promoted businesses.
7.16 Waste water treatment, disposal services of refuse, industrial waste or toxic chemicals	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects must be approved by relevant government agencies.

(79) Please see Board of Investment Announcement No. 2/2549 dated March 20, 2006

(80) Please see Board of Investment Announcement No. 2/2549 dated March 20, 2006

(81) Please see Board of Investment Announcement No. 2/2549 dated March 20, 2006

(82) Please see Board of Investment Announcement No. Por 14/2543 dated November 22, 2000

(83) Please see Board of Investment Announcement No. Por 9/2546 dated November 28, 2003

Activities	Conditions
<p>7.17 Thai motion picture production, motion picture supporting services, or multimedia services ^{(84) (85)}</p>	<ol style="list-style-type: none"> 1. The project must have machinery, equipment and a business network as specified by the Board as follows: <ol style="list-style-type: none"> 1.1 Movies as defined include documentaries, television programs and other television commercials. 1.2 The promoted Thai movies business, excluding commercial spots. 1.3 The services provided to movie businesses or multimedia services include activities which have machinery, equipment and business networks as follows: <ol style="list-style-type: none"> 1.3.1 Rental services of movie production equipment and/or movie production props must have cameras, light sets, electric generators and camera accessories. 1.3.2 Film development and duplicate services must have film development machinery, film duplication machines, film coloring machines, film cutting machines and film cleaning machines. 1.3.3 Sound recording services must have main equipment and machinery, that is, digital sound recorders, digital sound editing machined, digital sound mixing machined and standard recording room. 1.3.4 Picture technical services must have machines and equipment capable of creating special pictures that are not possible with cameras for film production and television programs. The service providers must have main equipment and machinery, that is, standard definition/high definition digital recorders, telecine, editing suites, digital compositing and special effect creation. 1.3.5 Film cooperation services from overseas that do production in Thailand. These receive permission to undertake film production and the sourcing of staff and film equipment. 1.3.6 Studio rental services for film and television program production 2. Rights and benefits will be granted as follows: <ul style="list-style-type: none"> - Exempt from import duties on machinery, regardless zone - Five-year corporate income tax exemption, regardless of zone. Any activity located within the “Movie Town” industrial zone will receive an eight-year corporate income tax exemption. - Other rights and benefits will be granted according to BOI Announcement No. 1/2543.
<p>7.18 Products sterilization services</p>	<p style="text-align: center;">-</p>
<p>7.19 Medium or low income housing</p>	<ol style="list-style-type: none"> 1. Projects must comprise a minimum of 150 residential units in Zone 1 and not less than 75 residential units in Zones 2 and 3 2. Area per unit must not be less than 31 square meters. 3. Sales price per unit (including land price) must not exceed 600,000 baht. 4. Blueprints must be approved by the Board. 5. Projects must obtain building permits under the Building Control Act or other related laws. 6. Regarding tax and duty privileges, only a five-year corporate income tax exemption will be granted to projects in Zones 1 and 2 and an eight-year corporate income tax exemption will be granted to projects in Zone 3.
<p>7.20 Coating or thickening of pipes for petroleum</p>	<p style="text-align: center;">-</p>

Activities	Conditions
<p>7.21 Recycling and the reuse of unwanted materials⁽⁸⁶⁾</p> <p>7.21.1 Separation of unused materials</p> <p>7.21.2 Gathering of unused materials</p> <p>7.21.3 Reuse of unwanted materials</p> <p>7.21.4 Recycling of unwanted materials</p> <p>7.21.5 Recovery of valuable substances from unused materials</p>	<ul style="list-style-type: none"> - Classified as a priority activity - Exempt from import duty on machinery, regardless of zone - Exempt from corporate income tax for eight years, regardless of zone - Projects must be approved by the relevant government agencies. - Projects must be located in an industrial estate or promoted industrial zone. Exceptions to this requirement may be granted by the Board on a case-by-case basis. - Promoted activities cover only the separation, gathering, re-use, recycling and recovery of the unwanted materials, which must be sourced from within the country. This category will not include further production of unwanted materials.
<p>7.22 Business process outsourcing (BPO) ⁽⁸⁷⁾</p>	<ol style="list-style-type: none"> 1. The services will be provided through the telecommunications network. Services may include administrative support, finance and accounting, human resources, sales and marketing, customer support, international call centers, data processing, etc. 2. Only non-tax privileges shall be granted.
<p>7.23 Product design ⁽⁸⁸⁾</p>	<ol style="list-style-type: none"> 1. Thai shareholders must hold not less than 51 percent of registered capital, except with approval from the Subcommittee on SME Promotion. 2. The ratio of liability to capital must not exceed 3:1, except with approval from the Sub-committee on SME Promotion. 3. Investment size must be not less than 500,000 baht. (exclusive of land price and working capital) 4. Classified as a priority activity <ul style="list-style-type: none"> - Exempt from import duty on machinery - Exempt from corporate income tax for a period of eight years, regardless of zone without being subject to the cap on the amount of corporate income tax exemption - Other rights and benefits shall be granted according to BOI Announcement No.1/2543.
<p>7.24 Design centers ⁽⁸⁹⁾</p>	<ol style="list-style-type: none"> 1. Business scopes will have the following areas and facilities for their main activities: <ol style="list-style-type: none"> 1.1 Lifestyle centers: showcase, display and distribution areas 1.2 Creative space: Areas for exhibitions of knowledge/information regarding design and product development 1.3 Design shop: Areas for the distribution of books, information, equipment, products and merchandise, in accordance with design 1.4 Business center: Areas for offering <ul style="list-style-type: none"> - Business-related advice, including issues on law, business operations, joint-ventures, and purchase/sales agreements - Offering advice for entrepreneurs on product development - Offering information centers and libraries for product development - Preparing special courses on product design and development - Holding international seminars on continuous product development - Leasing to private entrepreneurs who wish to operate businesses on product design and development as well as presentation of new products

⁽⁸⁶⁾ Please see Board of Investment Announcement No. Sor 1/2545 dated January 14, 2002

⁽⁸⁷⁾ Please see Board of Investment Announcement No. Sor 1/2548 dated February 11, 2005

⁽⁸⁸⁾ Please see Board of Investment Announcement No. Sor 5/2546 dated October 16, 2003

⁽⁸⁹⁾ Please see Board of Investment Announcement No. Sor 5/2546 dated October 16, 2003

Activities	Conditions
	<ol style="list-style-type: none"> 1.5 The area must not be less than 3,000 square meters. 1.6 A plan and blueprint must be submitted for approval from the Board. 1.7 Other facilities must be provided as prescribed by the Board. 2. Classified as a priority activity <ul style="list-style-type: none"> - Exempt from import duties on machinery, regardless of zone - Exempt from corporate income tax for a period of eight years, regardless of zone and not subject to the cap on the amount of corporate income tax exemption - Other rights and benefits shall be granted according to BOI Announcement No.1/2543.
7.25 Science and Technology Parks ⁽⁹⁰⁾	<ol style="list-style-type: none"> 1. Projects must have an incubation center. 2. Projects must have a modern system for both domestic and international communications and telecommunications. 3. Projects must have a continuous electricity backup system. 4. Projects must have other facilities, as approved by the Board. 5. Classified as a priority activity of special importance and benefit to the country <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Corporate income tax exemption for eight years, regardless of zone without being subject to corporate income tax exemption cap - Fifty percent reduction of the corporate income tax of net profit for five years after the exemption period
7.26 International trading companies ⁽⁹¹⁾	<ol style="list-style-type: none"> 1. Must have Thai-held shares of not less than 51 percent of registered capital 2. Projects must be approved by the International Trade Promotion Committee. 3. The following rights and benefits will be granted: <ol style="list-style-type: none"> 3.1 Exempt from import duties on machinery, regardless of zone 3.2 Exempt from import duties on raw or essential materials imported for the purpose of manufacturing products for export 3.3 Exempt from corporate income tax for a period deemed appropriate by the International Trade Promotion Committee 3.4 Financial support, in accordance with the company's performance, as stipulated
7.27 Long-stay businesses ⁽⁹²⁾	<ol style="list-style-type: none"> 1. Projects must be approved by relevant government agencies. 2. Only non-tax privileges shall be granted. 3. Promoted projects must provide a variety of services, such as lodging, health care, travel services, etc.
7.28 Energy Service Companies (ESCO) ⁽⁹³⁾	<ol style="list-style-type: none"> 1. Projects must be approved by the Ministry of Energy. 2. Classified as a priority activity of special importance and benefit to the country <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Corporate income tax exemption for eight years, regardless of zone without being subject to corporate income tax exemption cap - Other rights and benefits shall be granted according to BOI Announcement No.1/2543

(90) Please see Board of Investment Announcement No. Sor 1/2547 dated January 9, 2004

(91) Please see Board of Investment Announcement No. Sor 5/2547 dated September 17, 2004

(92) Please see Board of Investment Announcement No. Sor 8/2547 dated December 20, 2004

(93) Please see Board of Investment Announcement No. Sor 9/2547 dated December 20, 2004

Activities	Conditions
7.29 Natural Gas service stations for vehicles ⁽⁹⁴⁾	<ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone only
<p>7.30 Biotechnology, namely, ⁽⁹⁵⁾</p> <p>7.30.1. Research and Development (R&D) activity and manufacturing of seed industry, plant and animal improvement industry using biotechnology</p> <p>7.30.2. R&D activity and manufacturing of biopharmaceutical agents using biotechnology</p> <p>7.30.3. R&D activity and manufacturing of diagnostic kits for health, agriculture, food and environment</p> <p>7.30.4. R&D activity and manufacturing of biomolecule and bioactive compounds using microorganisms, plant cells and animal cells</p>	<ol style="list-style-type: none"> 1. Projects must use modern biotechnology as approved by the National Science and Technology Development Agency (NSTDA) or the Thailand Centre of Excellence for Life Sciences (TCELS). 2. Classified as a priority activity of special importance and benefit to the country <ul style="list-style-type: none"> - Exempt from import duty on machinery, regardless of zone - Corporate income tax exemption for eight years, regardless of zone without being subject to corporate income tax exemption cap - Other rights and benefits shall be granted according to BOI Announcement No.1/2543. 3. Projects that are located in science and technology parks according to BOI Announcement No. 2/2547, regarding the promotion of science and technology parks will receive an additional 50 percent corporate income tax reduction for five years after the end of corporate income tax exemption period.
7.31 Logistics Parks ⁽⁹⁶⁾	<ol style="list-style-type: none"> 1. The project's total area must not be less than 200 rai and the project must invest in establishing a warehouse for lease or sale with a total area of not less than 50,000 square meters. 2. The project must be located either within 50 kilometers of a port, an airport, a customs checkpoint and an Inland Container Depot (ICD) or inside an Export Processing Zone (EPZ) or a Free Zone. 3. The project must designate some or the entirety of its area as a free zone. 4. The project must have a station to load and unload containers, or a truck terminal and a container depot that can handle at least 50 containers. 5. The project must install main telecommunication infrastructure that provides hi-speed communications that link the logistics park to domestic and international communication hubs. 6. Thai nationals must hold not less than 51 percent of the total registered capital of the project. 7. The project must be approved by relevant government agencies. 8. The project must be granted an exemption of import duty on machinery. 9. Exemption from corporate income tax for 8 years.

(94) Please see Board of Investment Announcement No. Sor 5/2548 dated October 5, 2005

(95) Please see Board of Investment Announcement No. Sor 2/2550 dated April 9, 2007

(96) Please see Board of Investment Announcement No. Sor 3/2550 dated April 9, 2007