A Guide to Investment in the Special Economic Development Zones

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Preface

The purpose of this Guide to Investment in the Special Economic Development Zones (SEZs) is for the benefit of investors who are interested in locating their investment in one of the Special Economic Development Zones (SEZs) developed by the Government. SEZs are located in border areas. At present, there are 10 SEZs located in the following provinces: Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakorn Phanom, Kanchanaburi, and Narathiwat.

This guide book offers details on all 10 SEZs, and the incentives and facilitation from various government agencies in the form of One Stop Service Center (OSS)

The Office of the Board of Investment would like to express sincere gratitude to the following government agencies for their information support: Office of the National Economic and Social Development Board, Ministry of Interior, Industrial Estate Authority of Thailand, The Revenue Department and the provinces where the 10 SEZs are located. Their cooperation has assisted in drafting this Guidebook in a timely manner.

Office of the Board of Investment
August 2015
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Investment in the Special Economic Development Zones

In reference to the Government’s policy to develop border areas, which connect to neighboring ASEAN countries, to improve the quality of life, promote trade and investment and most importantly to prepare for the ASEAN Economic Community (AEC), 10 Special Economic Zones are being established in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nhong Khai, Nakhon Phanom, Kanchanaburi, and Narathiwat. The Government provides supporting measures and other promotions for the development of basic infrastructure, including tax and non-tax incentives, setting up One Stop Service Center (OSS) and other facilitating measures.

Why invest in a Special Economic Development Zone?

The Special Economic Development Zones (SEZ) are in border areas contiguous to Myanmar, at Kanchanaburi; the People’s Republic of Laos, at Chiang Rai, Mukdahan Nhong Khai and Nakhon Phanom; Cambodia at Sa Kaeo, and Malaysia at Songkhla and Narathiwat.

In the past 5 years (2010-2014), the trade value between Thailand and the four abovementioned countries has grown continuously to an average of 900,000 million Baht, and will continue to grow, especially after the formation of the AEC at the end of 2015. At present, distribution centers and labor-intensive industries are beginning to take interest in investing in these countries in order to access labor and to distribute goods to neighboring countries conveniently, as well as import goods, including raw materials or parts, from neighboring countries to Thailand.

In the future, when the AEC is fully implemented, business communications and connectivity for raw materials and supply chain, including the domestic consumer market along Thailand’s border, will increase.

In addition, the Government has adopted policies and other supporting measures i.e. the development of basic infrastructure, investment in supporting infrastructure, allocating land for rent as well as establishing the One Stop Service Center (OSS) to facilitate investors.

Suitable Activities for Investment in the Special Economic Development Zones

Activities or industries suitable for investment in the Special Economic Development Zones (SEZ) include labor intensive industries, industries relying on raw materials from neighboring countries, border trading requiring the establishment of a bonded warehouse, and distribution centers to neighbor countries, tourism supporting businesses as well as various service activities to support community expansion around the SEZs.
Currently, Special Economic Development Zones comprise areas located in the 10 provinces specified in NC-SEZ Announcement No. 1/2558 and 2/2558, as follows:

**The 1st Phase of the Special Economic Development Zone according to NC-SEZ Announcement No. 1/2558**

1. **Tak Special Economic Zone** comprises 14 sub-districts in the 3 districts of Tak Province, as follows:  
   - Mae Sot District: 8 sub-districts including Mae Sot, Mae Tao, Tha Sai Luat, Phra That Pha Daeng, Mae Kasa, Mae Pa, Mae Ku, and Mahawan.  
   - Phop Phra District: 3 sub-districts including Phop Phra, Chong Khap and Wale.  
   - Mae Ramat District: 3 sub-districts including Mae Charao, Mae Ramat, and Khane Chue.

2. **Mukdahan Special Economic Zone** comprises 11 sub-districts in the 3 districts of Mukdahan Province, as follows:  
   - Muang Mukdahan District: 5 sub-districts including Si Bun Rueang, Mukdahan, Bang Sai Yai, Kham Ahua, and Na Si Nuan.  
   - Don Tan District: 2 sub-districts including Pho Sai and Don Tan.

3. **Sa Kaeo Special Economic Zone** comprises 4 sub-districts in the 2 districts of Sa Kaeo Province, including:  
   - Aranyaprathet District: 3 sub-districts including Ban Dan, Pa Rai, and Tha Kham.  
   - Watthana Nakhon: Phak Kha sub-district.

4. **Trat Special Economic Zone** comprises 3 sub-districts in Khlong Yai District of Trat Province, including:  
   - Khlong Yai, Hat Lek, and Mai Rut.

5. **Songkhla Special Economic Zone** comprises 4 sub-districts in Sadao District of Songkhla Province including:  
   - Sadao, Samnak Kham, Samnak Taeo and Padang Besar.

**The 2nd Phase of the Special Economic Development Zone according to NC-SEZ Announcement No. 2/2558**

1. **Chiang Rai Special Economic Zone** comprising 21 sub-districts in the 3 districts of Chiang Rai Province, as follows:  
   - Chiang Khong District: 7 sub-districts including Krueng, Bun Rueang, Rim Khong, Wiang, Sri Don Chai, Sathan, and Huay Sor.  
   - Chiang Saen District: 6 sub-districts including Ban Saew, Pa Sak, Mae Ngern, Yonok, Wiang, and Sri Don Moon.  
   - Mae Sai Districts: 8 sub-districts including Koh Chang, Ban Dai, Pong Ngam, Pong Pa, Mae Sai Wiang Pang Kham, Sri Muang Chum, and Huay Krai.

2. **Nong Khai Special Economic Zone** comprising 13 sub-districts in 2 districts of Nong Khai Province, as follows:  
   - Muang Nong Khai District: 12 sub-districts including Kai Bok Wan, Nai Muang, Ban Deu, Phra Tat Bung Puan, Po Chai, Poan Sawang, Mee Chai, Wiang Cook, Si Gai, Nhong Gom Koh, Hat Kham, and Hin Ngom.  
   - Sa Krai District: Sa Krai sub-district.

3. **Nakhon Phanom Special Economic Zone** comprising 13 sub-districts in 2 districts of Nakhon Phanom Province, as follows:  
   - Muang Nakhon Phanom District: 10 sub-districts including Kuruku, Ta Kor, Na Sai, Na Raj Kwai, Nai Muang, Ban Peung, Poh Tak, Nhong Yard, Nhong Sang, and Ard Samart.  
   - Ta U-Tane District: 3 sub-districts including Nohn Tan, Ram Raj, Vern Prabah.

4. **Kanchanaburi Special Economic Zone** comprising 2 sub-districts in Muang Kanchanaburi District of Kanchanaburi Province including:  
   - Kang Sien and Ban Gao.

5. **Narathiwat Special Economic Zone** comprising 5 sub-districts in 5 districts of Narathiwat Province, as follows:  
   - Muang Narathiwat District including:  
     - Kok Kian sub-district.  
   - Tak Bai District including:  
     - Jeh Hay sub-district.  
   - Yee Ngor District including:  
     - La Harn sub-district.  
   - Wang District including:  
     - Loh Jood sub-district.  
   - Sungai Golok District including:  
     - Sungai Golok sub-district.
The 1st Phase of the Special Economic Development Zones

Tak Special Economic Zone

“International Cross Docking Center Labor-Intensive Industrial Cluster”

- 14 sub-districts along the border area of Mae Sot, Phop Phra, and Mae Ramat districts with a total area of 1,419 sq. km. (886,875 rai)
- 426 km. northwest of Bangkok via Highway No. 1 and Asian Highway No. 32 (Asia Route)
- Mae Sot International Border Checkpoint is a permanent checkpoint linking with Myawaddy, Republic of the Union of Myanmar, with the cross-border trade value between Thailand and Myanmar ranking first (excluding Sang Khla Buri District, which imports natural gas)

Competencies and Opportunities
- Located on the East-West Economic Corridor (EWEC)
- West of Myanmar is a corridor to Yangon, which is the economic center of Myanmar
- Myanmar is a link to India and Southern China
- Myanmar border area has plenty of labor to support development in the Mae Sot area, as well as co-production with an industrial estate in Myawaddy (Myanmar)

Basic Infrastructure Development

Basic infrastructure development project in Tak Province is divided into 3 phases, as follows:

Under Construction
- Tanaosri (Tanintharyi)-Gorgarek Road
- Highway No. 12, Section 2-3

Immediate Plan
- The 2nd Thai-Myanmar Friendship Bridge and Ban Rim Moei Border Checkpoint, Mae Sot District
- Highway No. 12, Section 4

Development and Expansion of Mae Sot Airport

Long-term Plan
- Surrounding road around the city
- Transport Station
Mukdahan Special Economic Zone

“Trading Center and Multimodal Transportation”

- 11 sub-districts along the border area of Muang Mukdahan, Wan Yai, and Don Tan districts with a total area of 578.5 sq. km. (361,542 rai)
- 642 km. northeast of Bangkok via Highways No. 2, 207, 202, 2169, and 212
- Mukdahan International Border Checkpoint ranks second in terms of cross-border trade value between Thailand and Lao PDR

Competencies and Opportunities
- Located on the East-West Economic Corridor (EWEC) with connection to Lao PDR and Vietnam, and through to East Asia (Japan, South Korea, and Taiwan)
- An important channel to transport goods i.e. beverages, fruits, electronic parts to Vietnam and Southern China
- Opportunity for co-production with the Savan-Seno Special Economic Zones (Lao PDR) which have investment from various foreign countries i.e. factory producing camera parts (Nikon) and factory producing aircraft seats and equipment (Aeroworks)

Basic Infrastructure Development
Basic infrastructure development project in Mukdahan Province is divided into 3 phases, as follows:

Under Construction/feasibility study
- Highway No. 12 Kalasin-Bunjop
- Highway No. 12 Kalasin-Somdej District
- Feasibility study on railway from Ban Pai-Mahasarakham-Roi Et-Mukdahan-Nakhon Phanom

Immediate Plan
- Highway No. 12 Kalasin-Na Krai-Kum Cha E District Section 1
- Highway No. 12 Kalasin-Na Krai-Kum Cha E District Section 2

Long-term Plan
- Highway No. 121 Wan Yai-Tat Phanom
- Surrounding road around the city, including Mukdahan route Ngor 2 and Ngor 3
- Mukdahan Transport Station
Sa Kaeo Special Economic Zone

“Agro-Processing Industries and Multimodal Transportation”

- 4 sub-districts along the border area of Aranyaprathet and Wattana Nakhon districts with a total area of 332.0 sq. km, (207,500 rai)
- 260 km, east of Bangkok via Highway No. 304
- Aranyaprathet International Border Checkpoint is a permanent check-point connecting Banteay Meanchey Province in Cambodia, with the highest cross-border trade value between Thailand and Cambodia

Competencies and Opportunities
- A highly competent area for international wholesale and retail trading as Aranyaprathet is located 250 km. away from Laem Chabang Seaport and 260 km. away from Bangkok
- Located in the GMS Southern Economic Corridor which is an important channel for Thailand to transport goods to Phnom Penh and Southern Vietnam. In addition, there is an opportunity for co-production with Poipet- O’neang Special Economic Zone in Cambodia in which the majority investment is labour-intensive projects from Thailand i.e. garment factories, jewellery box manufacturing
- Can benefit from Generalized System of Preferences (GSP), a preferential tariff system offered by developed countries to developing countries by reducing or exempting import tariffs on the GSP product list

Basic Infrastructure Development
Basic infrastructure development project in Sa Kaeo Province is divided into 3 phases, as follows:

Under Construction/feasibility study
- Highway No. 359 intersecting with Highway No. 304 (Phnom Sarakam) linking Highway No. 33 (Sa Kaeo)
- Railway Kang Koi-Sip Gao Canal-end of Klong Luek Bridge

Immediate Plan
- Aranyaprathet Highway-Border of Thailand-Cambodia (Ban Nhong Eian-Steung Bot) total distance of 22 km.
- Highway No. 3366 and No. 3586 intersecting with Highway No. 33 (Tha Kham)-Highway No. 3511 (Nhong Eian)

Long-term Plan
- Road intersecting with Highway No. 33-Ban Klong Luek border Checkpoint
- Sa Kaeo Transport Station
Trat Special Economic Zone

“Trade and Distribution Center, Multimodal Transport and Regional Tourist Hub”

- 3 sub-districts along the border area of Khlong Yai District with a total area of 50.2 sq. km. (31,375 rai)
- 420 km. east of Bangkok via Motorway No. 7 (Bangkok-Chonburi’s New Route) and Highway No. 344, 3, and 31
- Ban Hat Lek International Border Checkpoint is a permanent checkpoint connecting Koh Kong Province in Cambodia

Competencies and Opportunities
- Located on the Southern Coastal Economic Corridor (SCEC), Trat is 340 km. from Laem Chabang Seaport in Thailand, and 250 km. from Sihanoukville Seaport in Cambodia
- Tourism destination and connects to Koh Kong Special Economic Zone (Cambodia) which has foreign investment i.e. auto assembler (Hyundai), volleyball manufacturer (Mikasa) and electric cable used in automobiles (Yazaki)

Basic Infrastructure Development
Basic infrastructure development project in Trat Province is divided into 3 phases, as follows:

Under Construction/feasibility study
- Khlong Yai Seaport
- Expansion of Highway No. 3 (Trat-Ban Hat Lek) Section 3

Immediate Plan
- Roads surrounding the city connecting 3 routes

Long-term Plan
- Khlong Yai Seaport Renovation Project
- Customs / Permanent Immigration Checkpoint
- Four-Lane Road Expansion Project, Highway No.3 (Trat-Ban Hat Lek)
Songkhla Special Economic Zone

"Export Processing Industries and Multimodal Transport"

- 4 sub-districts along the border area of Sadao district including Sadao, Samnak Kham, Samnak Taew, and Padang Besar with a total area of 552.3 sq. km. (345,187.5 rai)
- 950 km. south of Bangkok via Highway No. 4 and Asian Highway No. 2 (Asia Route)
- Sadao International Border Checkpoint and Padang Besar International Border Checkpoint are permanent checkpoints linking Kedah State and Perlis State of Malaysia with cross-border trade value between Thailand and Malaysia ranking first and second, respectively

Competencies and Opportunities

- Central province in the Southern region of Thailand with Sadao International Border Checkpoint and Padang Besar International Border Checkpoint, which are checkpoints with the highest cross-border trading value with Thailand ranking first and second, respectively. Both areas are located close to Penang Seaport and Klang Seaport of Malaysia and a railway linking Thailand and Malaysia via Padang Besar and it is a manufacturing base i.e. processed rubber, seafood and electronics industry
- The area is located in the Indonesia-Malaysia-Thailand Growth Triangle (IMT-GT) further supporting the expansion of economic activities to neighbouring countries, especially the development of the Joint Special Economic Zone between Sadao and Bukit Kayu Hitam (Malaysia). The Joint SEZ will be a good opportunity for investment in the manufacturing and service sectors, with expansion into trade and investment along the North-South Expressway in Malaysia through to inland areas of Malaysia

Basic Infrastructure Development

Basic infrastructure development project in Songkhla Province is divided into 2 phases, as follows:

Immediate Plan
- The 2nd Songkhla Seaport

Long-term Plan
- Hat Yai Motorway-Border of Thailand-Malaysia
- Songkhla Transport Station
- Dual-track railway for electric train from Hat Yai to Padang Besar
- Land Bridge
Chiang Rai Special Economic Zone

“Tourist Destination, Food Manufacturing Hub, Agro-Products and Multimodal Transport”

21 sub-districts in the 3 districts of Chiang Rai including Chiang Khong, Chiang Saen, and Mae Sai

Competencies and Opportunities

- Located on the North-South Economic Corridor through which the North is connected to Southern China (Yunnan Province) both by land and sea. There are 2 means of access by land: R3A Route (Chiang Khong International Border Checkpoint with Lao PDR) and R3B Route (Mae Sai International Border Checkpoint with Myanmar). By sea, transportation is by Khong River through Chiang Saen Seaport.
- Link to the southern region of Thailand via Laem Chabang Seaport for shipping goods to other regions. Chiang Rai possesses high competency in the area of logistic services to Southern China and upper area of Myanmar and Lao PDR by transporting goods through the Laem Chabang Seaport.
- In addition, Chiang Rai is a tourist destination linked with other tourist destinations in the upper area of Myanmar, Lao PDR and south of China. Industries located in the area include agro and food processing, furniture, and wood products, in which there is opportunity to increase the value chain.

Competence Activities

Mae Sai
- Border checkpoint development to support trade, tourism, prepare the area for establishment of hotels, convention centers, duty free shops, mass transit station and tourist information centers

Chiang Saen
- Develop free trade areas, free zones into international transportation center, prepare area for the establishment of seaport, cross dock warehouse, commerce, office and custom

Chiang Khong
- Trading, tourism, multimodal transportation
- Prepare the area for logistic center, commerce, office and customs
Nong Khai Special Economic Zone

“International Trading Center, Tourism and Multimodal Transport”

13 sub-districts in the 2 districts of Nong Khai Province including Muang, Nong Khai, and Sa Krai

Competencies and Opportunities

• Channel for cross-border trade between Thailand and Lao PDR with the highest cross-border trading value compared to cross-border trade via other checkpoints, and is located near Udon Thani Airport (approximately 60 km)

• Linked to Vientiane (Lao PDR, approximately 26 km) both by road and rail through to Bangkok. Therefore, Nong Khai has transportation network, both by road, rail and air, which helps support the development of economic activities in the SEZ linking Nong Khai and Lao PDR (Vientiane and Luang Prabang) and Bangkok. In addition, Nong Khai is an attractive residential city, which could be further developed into a residential area for both Thai and foreign investors

Competence Activities

• International trading, tourism, and multimodal transportation

• Prepare areas for logistic center, commerce and government agencies
Nakhon Phanom Special Economic Zone

“Cross-Border Trading and Logistic Service Areas”

13 sub-districts in 2 districts of Nakhon Phanom Province including Muang Nakhon Phanom and Tha U-Tane

Competencies and Opportunities
- A channel for cross-border trade to Vietnam and Southern China (Guang Xi Province) with the highest trading value and competent to become a transportation route to East Asia (Japan, Korea, Taiwan) via Vung Ang Seaport in Vietnam.
- The development plan for Nakhon Phanom Airport and Ban Pai Railway (Khon Khaen)-Mahasarakam-Mukdahan-Nakhon Phanom will connect the railway in Nakhon Phanom with the main railway of Thailand, which offers opportunity to expand logistic activities, both domestic and international.
- Production hub of quality agro-products i.e. rice, sugar cane, and tapioca, which support the development of processed agro-industry. In addition, the rim of Khong River has a panoramic view, which is suitable for tourism and development of residential area for both Thai and foreign investors.

Competence Activities
- Cross-border trade, areas providing logistical services and transportation.
- Land use for commercial zone and cross-border trade i.e. duty free shops, bonded warehouses, convention centers, hotels and tourism information centers.
Kanchanaburi Special Economic Zone

“Industrial Estate, Eco-tourism, Agriculture and Cross-border Trade”

2 sub-districts in Muang Kanchanaburi District of Kanchanaburi Province including Kang Sien, and Ban Gao

Competencies and Opportunities

- Further development into an economic base, located along the border of the Dawei Special Economic Zone (Myanmar)-Eastern Seaboard. Shipping is accessible through Dawei Seaport to India Ocean economies, Middle East and Europe, and through Laem Chabang Seaport to Asia-Pacific economies
- Plan for tollway connecting Bang Yai (Nonthaburi)-Border Area in Kanchanaburi to support the linkage between Kanchanaburi Special Economic Zone and Bangkok and its suburbs. In addition, the processed agro-industry, food and beverages, chemical products, and automotive industry are located in this area, providing the opportunity for value chain, having the advantage of two-sea access points and accessibility to labour in neighbouring countries

Competence Activities

- Industrial estate connecting to Dawei (labor intensive industries, supporting industry, automotive, electronic, agro and food, and plastic industry)
- Eco-tourism, agriculture and cross-border trade
- Industrial use of land and commercial warehouse
Narathiwat Special Economic Zone

“Cross-Border Trade, Food industry and Multimodal Transportation”

5 sub-districts in 5 districts of Narathiwat Province including Muang Narathiwat, Tak Bai, Yee Ngor, Wang and Sungai Golok

Competencies and Opportunities

- 3 International Border Checkpoints including Sungai Golok, Tak Bai and Buketa, which supports cross-border trade and tourism between Thailand and Malaysia. Narathiwat Airport is competent in providing transportation services and travel for tourists and investors, both Thai and Malaysian, in the border area connecting to major cities in Thailand
- Sungai Golok (Narathiwat) is the final destination of the Southern rail route from Bangkok-Sungai Golok with connecting railway to the Malaysian railway (Kelantan State), gateway to Malaysia. If the rail route between Sungai Golok and Kelantan State is opened for service, it will increase the economic opportunities for Narathiwat Province
- Raw materials supporting the agro-processing industry i.e. rubber, palm oil, and a distinctive culture for development of Halal food

Competence Activities

- Cross-border trade, food industry and multimodal transportation
- Industrial use of land, logistic center, commerce and research center
- Halal food industry and establishment of economic zone in the area of Muang Narathiwat District and Tak Bai International Border Checkpoint, linking the rail route to Kuala Lumpur, Malaysia
Governmental Support Measures

Projects investing in the Special Economic Development Zones (SEZ) will receive government support i.e. fiscal measures and government facilitation. Target activities will be entitled to fiscal incentives, which are measures under the Office of the Board of Investment (BOI) and measures under the Ministry of Finance.

Investment Promotion Measures under the Office of the Board of Investment

In reference to BOI Announcement No. 4/2557 dated 18 December 2014 regarding investment promotion in the Special Economic Development Zones, fiscal incentives are granted to projects investing in the SEZ in 2 cases, as follows:

1. If the activities carried out in the project are listed in the eligible list of activities under BOI Announcement No. 2/2557 regarding policy and criteria for investment promotion dated 3 December 2014
2. If the activities carried out in the project are as listed by the National Policy Committee on Special Economic Development

<table>
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<th>In case of general activities under the BOI’s list of eligible activities</th>
<th>In case of targeted activities (13 industrial sectors)</th>
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<tr>
<td>Exemption of corporate income tax for a period of 3 years, but altogether not exceeding 8 years</td>
<td>Exemption of corporate income tax for a period of 8 years (not exceeding 100 percent of investment value excluding cost of land and working capital) and 50 percent reduction of corporate income tax for a period of 5 years will be granted</td>
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<tr>
<td>For projects in the A1 or A2 category, which are entitled to 8-year corporate income tax exemption, an additional 50 percent reduction of corporate income tax for a period of 5 years will be granted</td>
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<tr>
<td>- Double deduction from the costs of transportation, electricity and water supply</td>
<td>Same as general activities</td>
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<tr>
<td>- A 25 percent deduction of the project infrastructure installation /construction costs from the project capital (in addition to the deduction in depreciation expenses)</td>
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<td>- Exemption of import duties on machinery</td>
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<td>- Exemption of import duties on raw or essential materials used in manufacturing of export products</td>
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<td>- Permission to employ foreign unskilled labor</td>
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<td>- Other non-tax incentives such as land ownership and bringing in foreign skilled labor or experts</td>
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<th>13 Industrial Sectors (62 sub-sectors)</th>
<th>Target Activities in the SEZs</th>
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<td>Tak</td>
<td>Sa Kaeo</td>
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<td>1. Agricultural, fishery and related industries</td>
<td>✓</td>
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<td>2. Ceramic products</td>
<td>✓</td>
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<tr>
<td>3. Textile, garment, and leather industries</td>
<td>✓</td>
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<tr>
<td>4. Manufacture of furniture</td>
<td>✓</td>
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<tr>
<td>5. Gems and jewelry</td>
<td>✓</td>
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<td>6. Medical equipment</td>
<td>✓</td>
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<td>7. Automotive, machinery, and parts</td>
<td>✓</td>
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<tr>
<td>8. Electrical appliances and electronics</td>
<td>✓</td>
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<td>9. Plastics</td>
<td>✓</td>
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<td>10. Medicine</td>
<td>✓</td>
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<tr>
<td>11. Logistics</td>
<td>✓</td>
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<tr>
<td>12. Industrial estates/zones</td>
<td>✓</td>
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<tr>
<td>13. Tourism related industry</td>
<td>✓</td>
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Target Industries are under Consideration

Targeted Activities for Special Economic Development Zones

The National Policy Committee of Special Economic Development Zones has currently stipulated target industries for Special Economic Development Zones, for the first 5 Special Economic Development Zones. Each zone will have different targeted activities depending on competencies, limitation and demands, which are categorized into 13 sectors, as follows:
Measures under The Revenue Department

Non-BOI promoted projects, i.e. activities that are not listed in the eligible list of activities or do not meet the minimum investment requirement stipulated by the BOI, can apply for the incentives offered by The Revenue Department, Ministry of Finance, which entitle a reduction of corporate income tax from 20 percent to 10 percent for 10 accounting periods, both new projects or expansion of permanent building used in the project, and for revenue deriving from goods manufactured for import substitution, for export goods losing competitiveness, or revenue derived from services or use of services in the Special Economic Development Zones.

Eligibility for Use of Incentive
(In accordance with a draft of related Royal Decree as of June 2015)
A company or juristic partnership entitled to a reduction of corporate income tax must meet the following qualifications:

- Registered company or juristic partnership rights in the Special Economic Development Zone before or in the year 2017
- Must not be using corporate income tax exemption privilege under the investment promotion law, either total or partial
- Must not be using corporate income tax exemption or reduction privilege offered to SMEs, under the Royal Decree issued in accordance with the Revenue Code on reduction and exemption of duty (No. 530) B.E. 2554 and amendments
- Must have separate accounting books for projects not receiving fiscal incentives and projects receiving fiscal incentives under the SEZ

For further details on criteria of activities entitled to incentives, please see The Revenue Department Announcement updates

Other Governmental Measures

Foreign Labor
- Permission for foreign labor to enter for work temporarily, not exceeding 7 days
- Providing training for Thai and foreign labor
- For BOI-promoted projects in the SEZ, legal foreign labour is permitted, both skilled and unskilled
Development of Basic Infrastructure

In targeted areas under the first phase of 5 SEZs, from 2015 to 2016, the Government is investing in the development of basic infrastructure, including public utilities, and customs checkpoints (6 checkpoints) with a budget of 10,000 million Baht.

### Summary of Infrastructure and Customs Checkpoints Development Plan of the Immediate Phase between 2015 and 2016

<table>
<thead>
<tr>
<th>Border Area</th>
<th>Transportation (road, bridge, railway, port, and airport)</th>
<th>Customs and Border Checkpoints</th>
<th>Industrial Estates/Zones</th>
<th>Public Utilities (electricity, water supply and irrigation)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tak</td>
<td>2,052</td>
<td>368</td>
<td>15</td>
<td>1,260</td>
<td>3,695</td>
</tr>
<tr>
<td>Sa Kaeo</td>
<td>616</td>
<td>688</td>
<td>15</td>
<td>793</td>
<td>2,112</td>
</tr>
<tr>
<td>Trat</td>
<td>207</td>
<td>147</td>
<td>15</td>
<td>126</td>
<td>495</td>
</tr>
<tr>
<td>Mukdahan</td>
<td>806</td>
<td>100</td>
<td>15</td>
<td>968</td>
<td>1,889</td>
</tr>
<tr>
<td>Songkhla (Sadao and Padang Besar)</td>
<td>10</td>
<td>1,436</td>
<td>15</td>
<td>791</td>
<td>2,252</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,691</strong></td>
<td><strong>2,739</strong></td>
<td><strong>75</strong></td>
<td><strong>3,938</strong></td>
<td><strong>10,443</strong></td>
</tr>
</tbody>
</table>

*Note: Preliminary investment statistics*

Finding Land

Finding land to support investment in the SEZ area: the Government has assigned the Treasury Department to allocate land to Government agencies for use, or for the Industrial Estate Authority of Thailand or other Government Agencies or the private sector to rent and develop the area in accordance with set criteria and rental rate.
The Development of Industrial Estates in the SEZs

IEAT has divided the industrial estate development in the 1st phase of SEZs into 2 stages, as follows:

1st Stage
1. Tasai Luat sub-district, Mae Sot District, Tak
2. Pa Rai sub-district, Aranyaprathet District, Sa Kaeo
3. Samnak Kham sub-district, Sadao District, Songkhla

2nd Stage
1. Kham Ahuan sub-district, Muang Mukdahan District, Mukdahan
2. Mai Rut sub-district, Klongyai District, Trat

Roadmap for Industrial Estate Development in SEZs during the 1st Phase

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>1st Stage industrial estate</th>
<th>2nd Stage industrial estate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>Feasibility study of Industrial Estates establishment</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Environmental Impact Assessment (EIA)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Detailed design plan of Industrial Estate construction</td>
<td>-</td>
</tr>
<tr>
<td>2017</td>
<td>Industrial Estate construction</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>Industrial Estate launched to operate</td>
<td>Feasibility study of Industrial Estates establishment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Environmental Impact Assessment (EIA)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Detailed design plan of Industrial Estate construction</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
<td>Industrial Estate construction</td>
</tr>
<tr>
<td>2020</td>
<td>-</td>
<td>Industrial Estate launched to operate</td>
</tr>
</tbody>
</table>
Incentive Measures under the Industrial Estate Authority of Thailand (IEAT)

Measure for companies located in general industrial estate and IEAT free zones.

**Non-Tax Incentives**

1. Permission to own land in the industrial estate
2. Permission to bring in foreign workers who are technicians, experts, spouse and dependents
3. Permission to remit foreign currency as conditioned

**Tax Incentives in the IEAT Free Zones**

1. Exemption of import duty, value added tax and excise tax
   1.1 For machinery, accessories, equipment, and tools including any materials to be used in the manufacturing of goods or for commercial purposes and any materials to be used in the construction, assembling or installation of factories or buildings. The tax incentives apply to such machinery; equipment is non-binding as the asset of the owner.
   1.2 For imported materials to be manufactured into goods or for commercial purposes; the tax incentive applied to such materials is non-binding as the asset of the owner.
2. Exemption of export duty, value added tax and excise tax for raw materials, by-products and other things deriving from the production
3. Exemption or drawback of tax for goods under the legal provision for exemption or drawback of tax when exported out of the Kingdom, including goods not exported out of the Kingdom but imported into IEAT free zones: for machinery, equipment and raw materials
4. Imported goods into the IEAT free zones will receive the same incentives as duty free zones
5. Materials imported into the Kingdom, or domestic raw materials brought into free zone, for manufacturing, mixing, assembling, packing or any other act for the purpose of exportation shall not be subjected to the law in relation to the control of importation into the Kingdom, exportation abroad, or possession or utilization of those materials or to the control of standard or quality of, or seal affixing or marking to, those materials other than the custom law. If materials under paragraph 1 are or may be detrimental to be related to national security or safety, public order, public health or environment or being materials under arrangement or agreement to which Thailand is bound in relation to an importation into the Kingdom, an exportation from the Kingdom or possession or utilization thereof, the Minister shall have the power to issue a Ministerial Regulation determining types or categories of those materials which do not enjoy the exemption under paragraph 1. In this case, related rules, procedure and conditions may be prescribed therein.
6. Selling of products produced in IEAT free zones in the Kingdom, the price of raw materials whether excluded from exemption or exempted from tax can be deducted from the price of the products prior to calculation of payable tax.

---

**Request to Use IEAT Incentives**

Companies located in Industrial Estates and which apply for incentives under the IEAT measure, both tax and non-tax incentives can be done electronically through http://e-pp.ieat.go.th. Companies can receive approval letter at the following government agencies:
- Industrial Estate Authority of Thailand (IEAT), Makkasan Industrial Road, Bangkok
- Industrial Estate Office located in the SEZs
- One Start One Stop Center, Chamchuri Square Building, 18th floor, Bangkok (only in the case of bringing in foreign workers to stay and work in the Kingdom)

If the industrial estates in the SEZs are developed, procedures to operate in the industrial estate and application for incentives in the industrial estates located the SEZs will be in accordance with the flowchart below:

---
One Stop Service Center (OSS)

Every SEZ will have a One Stop Service Center (OSS) that is set up to facilitate investors by emphasizing trade and investment service, as well as labor issues, public health and security, in a fast and complete manner. Investors can contact many government agencies at one location, a One Stop Service Center providing information and coordination with related government agencies for submission of applications.

Services provided by the OSS comprise of 3 forms, as follows:

1. Providing information and recommendations with database system related to business operation in the SEZs, both regulation related information, database for carrying out business in the district and contacts of related government agencies.
2. Acceptance of matter, submission to concerned agencies and follow up.
3. Approval and Permission (only where the stationed official has the complete authority).
List of 13 targeted industries to promote in the Special Economic Development Zones can be divided into sub-sectors, as follows:

### Section 1 Agriculture and Agricultural Products

**Agriculture, Fisheries and Agricultural Products**  Target areas include Tak, Sa Kaeo, Trat, Mukdahan, and Songkhla

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.5.1 Livestock and aquatic animal propagation</td>
<td>Projects must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, and sensor system for tracking and counting animals.</td>
</tr>
<tr>
<td>1.5.2 Livestock husbandry or aquaculture (except for shrimp)</td>
<td>Projects must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, sensor system for tracking and counting animals, and effective environmental protection and impact reduction system.</td>
</tr>
<tr>
<td>1.6 Slaughtering</td>
<td>Projects must use modern technology e.g. stunning method, shackles, cold storage, chilling system, meat quality and contaminant inspection.</td>
</tr>
<tr>
<td>1.8 Grading, packaging and storage of plants, vegetables, fruits or flowers</td>
<td>Projects using modern technology, e.g. color sorter, vapor heat treatment to kill fruit fly eggs, or seed coating</td>
</tr>
<tr>
<td>1.9 Manufacture of modified starch or starch made from plants that have special properties</td>
<td></td>
</tr>
</tbody>
</table>
| 1.10 Manufacture of oil or fat from plants or animals (except for soybean oil) | 1. Manufacture of crude or semi-refined oil from plants must start from agricultural produce.  
2. Manufacture of refined oil from plants must start from agricultural produce or crude oil. |
| 1.11 Manufacture of natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics) | |
Activities Eligible for Investment Promotion | Conditions
---|---
1.14.1 Manufacture of primary processed rubber | 
1.17 Manufacture or preservation of food, beverages, food additives or food ingredients using modern technology (except for alcoholic beverages) | 1. Projects with only mixing or dilution process shall not be promoted.
2. Projects with fermentation process must use starter cultures that have supporting study or research.
1.19 Cold storage, or cold storage and cold storage transportation | 
1.20 Trading centers for agricultural goods | 1. Total area must not be less than 50 rai.
2. The area for operations and services related to agricultural goods must not be less than 60% of the total land area.
Space must be allocated for agricultural exhibition or trade, auction centers, cold storage and silos.
3. Inspection, grading and pesticide residue inspection services for agricultural products must be provided.

Section 2 Ceramics

Ceramics and Ceramic Products Target area is Tak

Activities Eligible for Investment Promotion | Conditions
---|---
2.4.3 Manufacture of Ceramic Products (except earthen-ware and ceramic tiles) | Project must have firing process.

Section 3 Light Industry

Textile, and Garment Target areas include Tak, Sa Kaeo, and Songkhla

Activities Eligible for Investment Promotion | Conditions
---|---
3.1.1 Manufacture of natural or synthetic fibers | Recycle Fiber projects must use domestic scraps or waste only.
### Activities Eligible for Investment Promotion

<table>
<thead>
<tr>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1.2 Manufacture of yarn or fabric</td>
</tr>
<tr>
<td>3.1.4 Manufacture of garments, clothing accessories, and household textiles</td>
</tr>
<tr>
<td>3.2 Manufacture of non-woven fabric or hygienic products made of non-woven fabric</td>
</tr>
<tr>
<td>3.3 Manufacture of bags or shoes or products made of leather or artificial leather</td>
</tr>
<tr>
<td>3.4 Manufacture of sports equipment or parts</td>
</tr>
</tbody>
</table>

### Manufacturing of Furniture

Target areas include Tak, and Sa Kaeo

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.6 Manufacture of furniture or parts</td>
<td></td>
</tr>
</tbody>
</table>

### Gems and Jewelleries

Target areas include Tak, and Sa Kaeo

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.8 Manufacture of gems and jewelry or parts including raw materials and prototype</td>
<td></td>
</tr>
</tbody>
</table>

### Manufacture of Medical Equipment

Target areas include Tak, and Sa Kaeo

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.11 Manufacture of medical devices or parts</td>
<td></td>
</tr>
</tbody>
</table>
### Section 4 Metal Products, Machinery and Transport Equipment

**Automotive, Machinery and Parts** Target areas include Tak, and Sa Kaeo

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.4 Manufacture of multi-purpose engines and equipment</td>
<td></td>
</tr>
<tr>
<td>4.5.2 Machinery, equipment and parts and/or repair of mould and die</td>
<td>Projects must have part forming process and/or engineering design.</td>
</tr>
<tr>
<td>4.5.3 Assembling of machinery and machinery equipment</td>
<td>Projects must have assembling process as approved by the Board of Investment.</td>
</tr>
<tr>
<td>4.8.5 Manufacture of other vehicle parts</td>
<td></td>
</tr>
</tbody>
</table>
| 4.12 Manufacture of motorcycles (except less than 248 cc engine displacement) | 1. Project must have structural welding process and spray painting process.  
2. Investment plan for manufacturing and utilization of parts must be submitted and approved by the Board of Investment. |

### Section 5 Electronics and Electrical Appliances Industry

**Electronics and Electrical Appliances** Target areas include Tak, Sa Kaeo, and Mukdahan

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.1 Manufacture of electrical products</td>
<td></td>
</tr>
<tr>
<td>5.2.2 Manufacture of LED lamps</td>
<td></td>
</tr>
<tr>
<td>5.2.3 Manufacture of compressors and/or motors for electrical appliances</td>
<td></td>
</tr>
<tr>
<td>5.2.4 Manufacture of wire harnesses</td>
<td></td>
</tr>
<tr>
<td>Activities Eligible for Investment Promotion</td>
<td>Conditions</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>5.2.5 Manufacture of parts and/or equipment for other electrical products</td>
<td></td>
</tr>
<tr>
<td>5.3.5 Manufacture of audio visual products</td>
<td></td>
</tr>
<tr>
<td>5.3.6 Manufacture of office electronics</td>
<td></td>
</tr>
<tr>
<td>5.3.7 Manufacture of other electronic products</td>
<td></td>
</tr>
<tr>
<td>5.4.6.2 Manufacture of hard disk drives and/or parts (excluding top covers, base plates or peripherals)</td>
<td>The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment.</td>
</tr>
<tr>
<td>5.4.6.3 Manufacture of top covers, base plates or peripherals for hard disk drives</td>
<td></td>
</tr>
<tr>
<td>5.4.12 Manufacture of flexible printed circuits and/or multi-layer printed circuit boards and/or parts</td>
<td>The manufacturing processes must be approved by the Board of Investment</td>
</tr>
<tr>
<td>5.4.13 Manufacture of other memory storage equipment</td>
<td></td>
</tr>
<tr>
<td>5.4.14 Manufacture of printed circuit board assembly (PCBA)</td>
<td></td>
</tr>
<tr>
<td>5.4.17 Manufacture of parts for audio visual products</td>
<td></td>
</tr>
<tr>
<td>5.4.18 Manufacture of parts for office electronics</td>
<td></td>
</tr>
<tr>
<td>5.4.19 Manufacture of parts for other electronic products</td>
<td></td>
</tr>
</tbody>
</table>
Section 6 Chemicals, Paper and Plastics

Chemical and Plastic, Manufacture of Plastic  Target areas include Tak, and Sa Kaeo

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.6 Manufacture of plastic products for industrial goods</td>
<td>Must have plastic forming process.</td>
</tr>
<tr>
<td>6.7.1 Multilayer plastic packaging</td>
<td>Must integrate more than 2 layers of plastics.</td>
</tr>
<tr>
<td>6.7.2 Aseptic plastic packaging</td>
<td>Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within 2 years from the full operation start-up date.</td>
</tr>
<tr>
<td>6.7.3 Antistatic plastics packaging</td>
<td>Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within 2 years from the full operation start-up date.</td>
</tr>
<tr>
<td>6.8 Manufacture of plastic products from recycled plastic.</td>
<td>Must have plastic forming process using domestic plastic raw material only</td>
</tr>
</tbody>
</table>

Manufacture of Medicine  Target areas include Tak, and Sa Kaeo

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
</table>
| 6.10 Manufacture of medicine | 1. For conventional medicine projects, such promoted projects must achieve GMP standard prescribed by PIC/S within two years from the full operation start-up date.  
2. For traditional medicine projects, such promoted projects must achieve GMP standard within two years from the full operation start-up date.  
3. For the improvement of existing projects, existing machinery can be used in the promoted project, but its value shall not be included in the investment amount eligible for corporate income tax exemption. |
## Logistic Businesses

Target areas include Tak, Sa Kaeo, Trat, Mukdahan, and Songkhla

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.1.3 Container yards or inland container depots (ICD)</td>
<td></td>
</tr>
</tbody>
</table>
| 7.4.1 Distribution Center (DC) | 1. The paid-up registered capital must not be less than 10 million baht.  
2. Must provide a goods storage facility that is controlled by a modern computerized system. |
| 7.4.2 International Distribution Center (IDC) | 1. The paid-up registered capital must not be less than 10 million baht.  
2. Must provide a goods storage facility that is controlled by a modern computerized system.  
3. Additional conditions are as follow:  
   3.1 Must have a minimum investment (excluding cost of land and working capital) of at least 100 million baht  
   3.2 The center must distribute goods to at least 1 country. |

## Industrial Zones or Industrial Estates

Target areas include Tak, Sa Kaeo, Trat, Mukdahan, and Songkhla

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
</table>
| 7.9.1.1 Industrial zones or industrial estates | 1. Total land area of the project must not be less than 500 rai.  
2. Factory-designated area must not be less than 60 percent and not more than 75 percent of the total area, except projects with a total area of over 1,000 rai, whose factory-designated area must be approved by the Board of Investment.  
3. Other conditions as specified by the Board are as follows:  
   3.1 The main road  
      • If the total area is over 1,000 rai, the road must have four lanes of not less than 30 meters wide, including road surface of not less than 14 meters wide, traffic island and pavement of not less than 2 meters wide each side and road shoulder or surface wide enough for an emergency stop. |
<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>• If the total area is over 500 and up to 1,000 rai, the road must have two lanes with road not less than 20 meters wide, including road surface of not less than 7 meters wide and pavement of not less than 2 meters wide each side and a road shoulder or surface wide enough for an emergency stop.</td>
<td></td>
</tr>
<tr>
<td>3.2 The minor road must have a surface of not less than 8.5 meters wide and a shoulder of not less than 2 meters wide each side.</td>
<td></td>
</tr>
<tr>
<td>3.3 Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool.</td>
<td></td>
</tr>
<tr>
<td>3.4 Wastewater discharge system must be completely separate from rainwater discharge system.</td>
<td></td>
</tr>
<tr>
<td>3.5 Projects must have an approved system of collection and elimination of garbage, as approved by the Board.</td>
<td></td>
</tr>
<tr>
<td>3.6 Factories located in industrial zones must be according to target industries and forbidden industries specified in the environmental impact assessment report approved by the Expert Review Committee of the Office of Natural Resources and Environmental Policy and Planning (ONEP).</td>
<td></td>
</tr>
<tr>
<td>3.7 The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office.</td>
<td></td>
</tr>
<tr>
<td>3.8 The zone must develop about 25 percent of its total land area, or as approved by the Board, for public utility services within two years from the date of investment promotion certificate issuance.</td>
<td></td>
</tr>
<tr>
<td>7.9.1.2 Gem and jewelry industrial zones</td>
<td>1. The total area must not be less than 100 rai.</td>
</tr>
<tr>
<td>2. Area for operations related to gems or jewelry must not be less than 40 percent of the total area.</td>
<td></td>
</tr>
<tr>
<td>3. Projects must have a sales area for gems and jewelry.</td>
<td></td>
</tr>
<tr>
<td>4. Projects must provide appropriate security systems.</td>
<td></td>
</tr>
<tr>
<td>5. Projects must have meeting rooms, exhibition halls and business centers.</td>
<td></td>
</tr>
</tbody>
</table>
### Activities Eligible for Investment Promotion

<table>
<thead>
<tr>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The 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.</td>
</tr>
<tr>
<td>2. Must be located either within 50 kilometers of a port, an airport, a customs checkpoint and an inland container depot (ICD) or in a Free Zone.</td>
</tr>
<tr>
<td>3. Projects must designate some or the entirety of its area as a Free Zone.</td>
</tr>
<tr>
<td>4. Projects must have a station to load and unload containers, or a truck terminal and a container depot that can handle at least 50 containers.</td>
</tr>
<tr>
<td>5. Projects must install main telecommunication infrastructure that provides hi-speed communications that link the logistics park to domestic and international communication hubs.</td>
</tr>
<tr>
<td>6. Thai nationals must hold not less than 51 percent of the total registered capital.</td>
</tr>
<tr>
<td>7. Projects must be approved by relevant government agencies.</td>
</tr>
</tbody>
</table>

### Businesses That Support Tourism

**Target areas include Tak, Sa Kaeo, Trat, Mukdahan, and Songkhla**

<table>
<thead>
<tr>
<th>Activities Eligible for Investment Promotion</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ferry services or tour boat services or tour boat renting</td>
<td>Must be approved by relevant government agencies.</td>
</tr>
<tr>
<td>Tour boat port services</td>
<td>Must have facilitating equipment, such as boat lifting equipment, inland boat deck, or boat garage for maintenance purpose.</td>
</tr>
<tr>
<td>Amusement parks</td>
<td>1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht. 2. The project details must be approved by the Board of Investment.</td>
</tr>
<tr>
<td>Cultural centers or arts and crafts centers</td>
<td>Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht.</td>
</tr>
<tr>
<td>Activities Eligible for Investment Promotion</td>
<td>Conditions</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>------------</td>
</tr>
</tbody>
</table>
| 7.22.5 Open zoos                            | 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht, with a total area of not less than 500 rai.  
2. Project details must be approved by the Board of Investment.  
3. Fifteen percent of the total area must be allocated as green area and another fifteen percent as car park. |
| 7.22.6 Aquariums                            | 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht.  
2. An environmental impact assessment report must be submitted within 12 months after the issuance of its investment promotion certificate. |
| 7.23.3 International exhibition centers     | 1. Indoor exhibition area must not be less than 25,000 square meters.  
2. Every hall must have a business meeting room. |
| 7.23.4 Health rehabilitation centers        | 1. Must use medical technology for medical treatment and health rehabilitation.  
2. Must have continuous rehabilitation programs, including overnight treatment. |
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