

*-Unofficial Translation-*  
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Board of Investment Announcement  
No. 6/2011  
Re: Amendment of Measures to Solve Environmental Problems  
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Whereas it is deemed necessary to amend the Measures to Solve Environmental Problems, in cases where there is an investment to improve the machinery of an existing project to reduce the environmental impacts.

By virtue of Section 16 Paragraph two, Section 31 Paragraph two and Section 35 of the Investment Promotion Act B.E. 2520, the Board of Investment hereby announces the amendment of the criteria for investment promotion pursuant to the measures to solve the environmental problems, as follows:

1. Clause 2.4.2 of the Board of Investment Announcement No. 2/2553 (2010) Re: Investment Promotion for Sustainable Development dated 23<sup>rd</sup> April B.E. 2553 (2010) shall be repealed and the following shall be applied instead:

“2.4.2 Three-year corporate income tax exemption, accounting for 70% of the investment, excluding cost of land and working capital, except the projects under the measures to reduce the environmental impact, where eight-year corporate income tax shall be exempted, accounting for 100% of the investment, excluding cost of land and working capital for improvement. In addition, corporate income tax on the revenue of the existing projects shall be exempted.”

2. Clause 4.3.2 of the Board of Investment Announcement No. 2/2553 (2010) Re: Investment Promotion for Sustainable Development dated 23<sup>rd</sup> April B.E. 2553 (2010) shall be repealed and the following shall be applied instead:

“4.3.2 Eight-year corporate income tax exemption, accounting for 100% of the investment, excluding cost of land and working capital for improvement. In addition, corporate income tax on the revenue of the existing projects shall be exempted.

3. For projects that have already been granted incentives under the existing measures to reduce the environmental impact, and if rights and privileges on tax have not been fully utilized as of the 11 April B.E. 2554 (2011), they may request to receive additional rights and privileges under this Announcement.

This Announcement shall be effective from the 11<sup>th</sup> April B.E. 2554 (2011) onwards.

Announced on the 18<sup>th</sup> May B.E. 2554 (2011).

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