

[Unofficial Translation]  
[Official Emblem]  
Announcement of the Board of Investment  
No. 1/2561  
Investment Promotional Measure for Companies Receiving Supports for  
Registration in Market for Alternative Investment (MAI)  
.....

This announcement refers to the 2/2557 Announcement by Board of Investment, dated 3<sup>rd</sup> December B.E. 2557 (2014), the objective of which is to encourage Thai entrepreneurs to develop their capabilities and to grow in the sustainable manner by registering in Market for Alternative Investment (MAI).

By virtue of provisions in Article 16, Article 18 and Article 31 of Investment Promotion Act B.E. 2520 (1977), Board of Investment (BOI) has issued this announcement with the following details.

1. The companies that have received investment supports in the form of the exempt of corporate income tax as in Paragraph One of Article 31, and have registered in Market for Alternative Investment (MAI), are entitled to receive privilege in the form of additional exempt of 100 percent of invested money (excluding the price of land and working capital).
2. Even though being able to generate income, investment projects that have received approved supports, can request for additional privilege, provided that on the day on which the request for privilege as in this measure is submitted, there must be privilege as in Paragraph One of Article 31 remaining in terms of time and amount of money that are subjected to corporate income tax exempt.
3. The companies must register in Market for Alternative Investment (MAI) before submitting the request for supports within this measure. The day of the registration in Market for Alternative Investment (MAI) means the day on which Market for Alternative Investment (MAI) orders the common stocks of the company to be the securities that are registered in Market for Alternative Investment (MAI).
4. The company must submit the request for additional privilege in this measure within 30<sup>th</sup> December B.E. 2563 (2020).
5. The companies that have already registered in Market for Alternative Investment (MAI) before the day of the issuance of this announcement are not entitled to the privilege in this measure.

This matter is effective from 23<sup>rd</sup> November B.E. 2560 (2017) and onward.

This announcement is made on 31<sup>st</sup> January B.E. 2561 (2018).

General Prayut Chan-Ochoa  
Chairman of Board of Investment