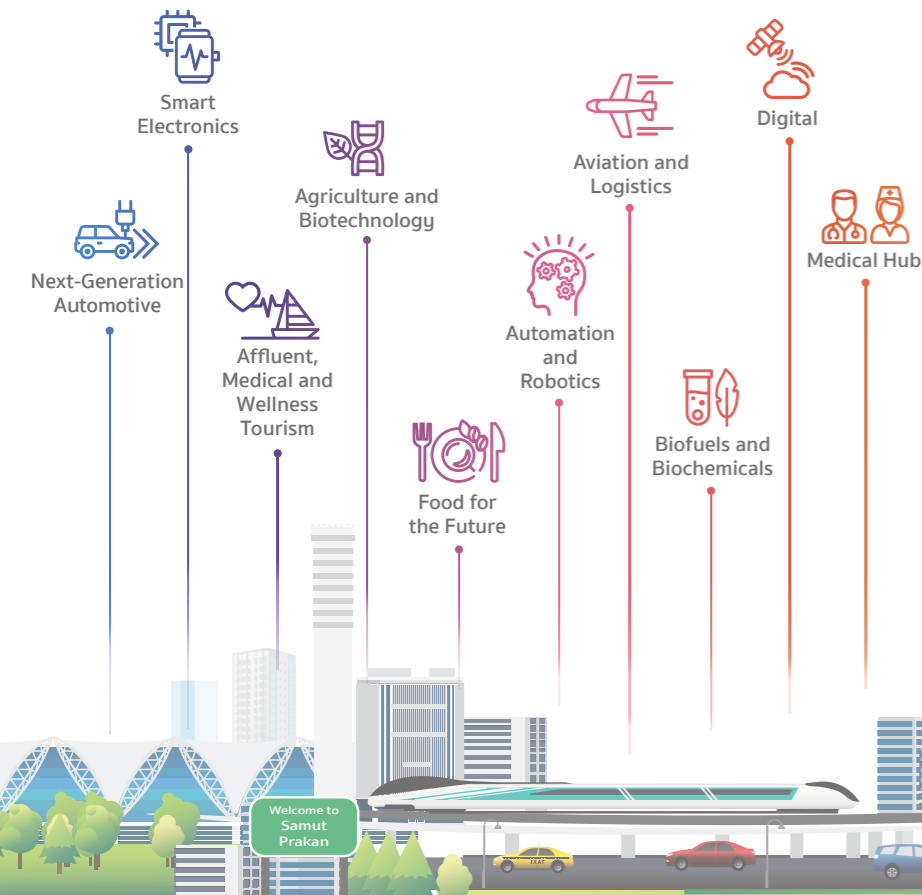


## Targeted Industries



Special Measures for Investment Stimulation

# 2019 Investment Year

## Special Measures Investment Year 2019

Objective of this special measure for the investment year is to stimulate investment in targeted industries, especially large-scale projects with positive impact to the country's economy. All eligible projects are able to locate in any area except Bangkok.



### Thailand Board of Investment

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EN Feb 2019

**YouTube** Think Asia, Invest Thailand



Thailand Board of Investment  
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Additional  
**50%**  
 reduction for corporate  
 income tax (CIT) for  
**3 years**

For eligible  
 activity under  
**A1, A2  
 and  
 A3**



## Rights and Privileges

50% reduction of corporate income tax for 3 years from the end of corporate income tax exemption period

## Procedures After the Promotion Approval



## Conditions

1. Applications must be submitted from November 19, 2018 to December 30, 2019.
2. Must be under eligible activity A1, A2 and A3, except for those that do not have permanent locations, e.g. air transport services, maritime transport services, etc. Projects must be entitled for corporate income tax exemption of not more than 8 years.
3. Must have minimum investment capital (excluding cost of land and working capital) of at least 1,000 million baht.
4. Must follow all BOI's stipulated timeline.
5. Must apply for additional incentives under this measure when reporting for the full project operation and before the end of corporate income tax exemption privileges both in terms of tax exemption period and amount.

