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.

Targeted Industries:
- Smart Electronics
- Aviation and Logistics
- Medical Hub
- Digital
- Agriculture and Biotechnology
- Automation and Robotics
- Biofuels and Biochemicals
- Food for the Future
- Affluent, Medical and Wellness Tourism
- Next-Generation Automotive
- Food for the Future
- Affluent, Medical and Wellness Tourism
- Next-Generation Automotive

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Think Asia, Invest Thailand
**Rights and Privileges**

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

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**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.

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**Procedures After the Promotion Approval**

- **Notification letter issuance date**
- **Promotion resolution acceptance**
- **Investment promotion certificate issuance**
- **Machinery importation due date**
- **Full operation due date**

The total period of all procedures must not exceed 43 months