

**(Unofficial Translation)**

Announcement of the Board of Investment

No. 8 / 2568

Investment Promotion Measure for Cases Affected by Thailand–Cambodia Border Situation

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To facilitate the continuity of manufacturing bases in Thailand and support business operators affected by the Thailand–Cambodia border situation in relocating their operations from Cambodia to Thailand;

By virtue of Section 16 of the Investment Promotion Act B.E. 2520 (1977) and its amendments, the Board of Investment issues the following announcement:

1. Criteria for the Use of Used Machinery in Cases of Production Base Relocation from Cambodia

1.1 Used machinery not exceeding 10 years from the year of manufacture to the year of importation will be permitted for use in the project, counted as investment for corporate income tax exemption, and exempted from import duty. The machinery must be certified by a recognized institution with respect to machinery efficiency, environmental impact, energy consumption, and appropriate valuation.

1.2 Used machinery exceeding 10 years from the year of manufacture to the year of importation will be permitted for use in the project. The machinery is ineligible to be counted as investment for corporate income tax exemption, but will be exempted from import duty. The machinery must be certified by a recognized institution with respect to machinery efficiency, environmental impact, and energy consumption.

2. Conditions

2.1 Projects must submit a plan for relocating the manufacturing base from Cambodia and implement the plan as approved.

2.2 Projects must submit applications for promotion or project amendments by the last working day of 2026.

3. Incentives

3.1 In the case of applying for promotion of a new investment (relocating the entire production line)

3.1.1 Exemption from import duty on machinery.

3.1.2 Other incentives in accordance with the relevant Announcement of the Board of Investment in effect on the date of application.

3.2 In the case of applying for project amendments (relocating specific machinery for use within the existing promoted project):

3.2.1 If the machinery importation period has expired, the project will be granted import duty exemption on machinery relocated from Cambodia for 1 year from the date of application for the project amendment.

3.2.2 If the project is fully operational, the project will not be allowed to increase production capacity and adjust the corporate income tax exemption amount.

Effective from August 8, 2025, and onwards.

Announced on August 15, 2025

Pichai Chunhavajira  
(Mr. Pichai Chunhavajira)  
Deputy Prime Minister,  
Chairman of the Board of Investment