



Announcement of the Board of Investment  
No. 10/2561  
Special Measure to Accelerate Investments in the Year of Investment

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This announcement refers to the Announcement by the Board of Investment No.2/2557, dated December 3, 2014, on Policies and Criteria for Investment Promotion.

In order to accelerate investments in the country's targeted industries, particularly large-scale projects that have an impact on its economy, by virtue of Section 16, Section 18, Section 31 and Section 35 of Investment Promotion Act B.E. 2520 (1977), the Board of Investment hereby issues this announcement with details as follows:

1. All provinces (except Bangkok) are designated as investment promotion zones.
2. Project are entitled to a 50% corporate income tax deduction for three years from the date on which the corporate income tax exemption period expires.
3. Conditions
  - 3.1 Must be eligible activities in A1, A2 and A3, except for activities that do not have permanent location, e.g. air transport services and maritime transport services, etc.
  - 3.2 Eligible projects must be entitled to corporate income tax exemption from investment promotional measures with a combined period of not more than eight years.
  - 3.3 Amount of investment (excluding cost of land and working capital) must not be less than one billion baht.
  - 3.4 Application for full operation auditing must be submitted within the specified period of corporate income tax exemption according to Section 31 still remains, in terms of time and amount of money that are subjected to corporate income tax exemption. The rights and privilege from this measure will be granted when all the conditions are fulfilled.
  - 3.5 Extension of operational periods is not permitted at all stages, from accepting resolutions to starting operations.
3. This measure is effective for investment promotion applications submitted from November 19, 2018 to December 30, 2019.

This Announcement shall be effective from now on.

Announced on December 11, 2018.

General Prayut Chan-o-cha

(Prayut Chan-o-cha)  
Chairman of the Board of Investment

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.....Rujirat.....Typed.....  
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