



Announcement of the Board of Investment
No. 12/2561
Investment Promotion Measure to Encourage Companies
to be Listed on the Stock Exchange of Thailand

Subsequent to the Announcement by the Board of Investment No. 2/2557 dated December 3, 2014, in order to encourage Thai entrepreneurs to boost their potential and achieve sustainable growth through having their companies listed on the Stock Exchange of Thailand;

By virtue of Section 16, Section 18, and Section 31 of the Investment Promotion Act B.E. 2520 (1977), the Board of Investment hereby issues this announcement with details as follows:

1. Promoted companies with corporate income tax exemption according to Section 31 paragraph one, which are listed on the Stock Exchange of Thailand, are exempted from corporate income tax for an additional 100% of the capital investment (excluding cost of land and circulating capital).

2. Promoted investment projects, even though they have already generated revenue, are entitled to additional rights and privileges set forth in this measure provided that their rights and privileges according to Section 31 paragraph one still remains, both in time limit and tax deduction limit of corporate income tax, on the date of application.

3. The company must be listed on the Stock Exchange of Thailand prior to applying for promotion under this measure. The listing date refers to the date the Stock Exchange of Thailand accepts the company's ordinary shares as listed securities on the Stock Exchange of Thailand.

4. Applications for additional rights and privileges according to this measure must be submitted within December 30, 2020.

5. Companies already listed on the Stock Exchange of Thailand before the effective date of this announcement are not eligible for the rights and privileges under this measure.

This Announcement shall be effective from November 19, 2018.

Announced on December 28, 2018.

General Prayut Chan-o-cha

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