(Unofficial Translation)



Announcement of the Board of Investment

No. Sor. 3/2561

Promotion for Development of Labor's Accommodation	in	Accordance	with	International	Standard

In order to enhance the quality of life of both Thai and alien labors and to improve the accommodation management of alien labors to be more effective,

Pursuant to the provisions of Second Paragraph of Section 16 of the Investment Promotion Act, B.E. 2520 (1977), the Board of Investment hereby issues this Announcement to add the provisions in Section 7 of the Annex to the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014 by determining the activities, conditions and incentives as follows:

Activity	Conditions	Incentives
7.30	1. Must have Thai nationals holding shares totaling not less	A 4
Development of	than 51 percent of the registered capital.	
Labor's	2. Each building must have at least 80 units or have usage	
Accommodation	area at least 4,000 square meters.	
in Accordance	3. Each unit must not be less than 20 square meters. The	
with International	standards of the accommodation must be in compliance	
Standard	with the guideline issued by the International Labor	
	Organization.	
	4. The Residential Registration in the project must be made and	
	the database must be kept up to date.	
	5. Alien residents must be legal immigrants by law only and	
	the promoted person must submit the report to the	
	Immigration Office via the online system within 24 hours	
	from the time the alien resident arrive the accommodation.	

Activity	Conditions	Incentives
	6. Facilities in the project such as parking area, CCTV	
	camera, 24-hour security guard, common area cleaning	
	staff, etc., must be provided in an appropriate proportion	
	and in accordance with the requirements of the	
	International Labor Organization and the approval of the	
	Board.	
	7. Must be for rent only. The revenue therefrom which shall	
	be exempted from corporate income tax must be the	
	revenue from the rent of accommodation.	
	8. Extension of time to import machinery and to commence	
	the operation is not allowed.	
	9. If located in the Special Economic Zone in 10 border	
	provinces or 20 provinces with low per capita income, the	
	activity shall be exempted for corporate income tax for a	
	period of 6 years.	
	10. The promotion application must be submitted by December	
	30, 2019.	

This Announcement shall be effective from now and onward.

Announced on August 3, 2018.

General Prayuth Chan-ocha

(Prayuth Chan-ocha)

Chairman of the Board of Investment