



Announcement of the Board of Investment

No. Sor 8/2561

Amendment of the Business Category List with Investment Promotion

Under the Announcement of the Board of Investment No. 2/2557

Subsequent to the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014, Re: Policy and Rule on Investment Promotion;

To stimulate investment in advanced technology and innovation industry, it is essential to create innovation and digital ecosystems that support the investment. By virtue of Section 16 paragraph two of the Investment Promotion Act B.E. 2520 (1977), the Board of Investment hereby makes the following announcement.

Clause 1: The business category receiving promotion shall be amended, with the repealing of the terms in business category 7.9.2.4 of the list attached to the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014, and replaced by the following terms.

**Category 7: Service Business and Public Utility**

| <b>Category</b>                      | <b>Conditions</b>  | <b>Rights and Privileges</b> |
|--------------------------------------|--|------------------------------|
| 7.9.2.4 Innovation Incubation Center | <ol style="list-style-type: none"><li>1. There must be investment in or providing of basic public utility such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc.</li><li>2. There must be incubation plan for innovation development as approved by the Board.</li><li>3. There must be ecosystem creating plan or creation of technology community, as well as the provision of Maker Space or Fabrication Laboratory for development of Prototype.</li><li>4. There must be employment of mentor to provide advice on business operation and innovation development.</li><li>5. The service area must not be less than 1,000 square meters.</li><li>6. The income eligible to corporate income tax exemption shall include income received from service providing to create innovation within the center, e.g. membership fee, renting of space for innovation creating, renting or fee for equipment using, fee for activity to create innovation, etc.</li></ol> | A1                           |

Clause 2: There shall be addition of terms in Category 7 of the list attached to the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014 constituting the following categories, conditions, rights and privileges.

**Category 7: Service Business and Public Utility**

| <b>Category</b>                               | <b>Conditions</b>  | <b>Rights and Privileges</b> |
|---|--|------------------------------|
| 7.9.2.5 Maker Space or Fabrication Laboratory | <ol style="list-style-type: none"> <li>1. There must be space provided as laboratory for development of innovation or prototype.</li> <li>2. There must be basic tools or equipment for prototype development, e.g. CNC Machine, 3D Printer, Water jet, Tooling, Software Tools for development of artificial intelligence, Petri dish, chemical mixing equipment, etc.</li> <li>3. There must be mentor to provide advice for development of innovation or prototype.</li> <li>4. There must be public utilities in the project, e.g. high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc.</li> </ol>                     | A3                           |
| 7.9.2.6 Co-Working Space                      | <ol style="list-style-type: none"> <li>1. The service area must not be less than 2,000 square meters.</li> <li>2. The investment (excluding cost of land and working capital) must not be less than 10 million baht.</li> <li>3. There must be management elements, i.e. Co-Working Management, Membership Management System, and Supporting Management.</li> <li>4. There must be provision of basic tools or equipment for servicing, e.g. office equipment, computer, printer, etc.</li> <li>5. There must be basic public utility in the project, e.g. high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc.</li> </ol> | B1                           |

This Announcement shall be effective from now on.

Announced on December 28, 2018.

General Prayut Chan-o-cha

(Prayut Chan-o-cha)

Chairman of the Board of Investment