

INVESTMENT PROMOTION MEASURE IN THE EASTERN ECONOMIC CORRIDOR (EEC)

This measure is aimed to promote investment in targeted activities in three provinces – Chachoengsao, Chon Buri, and Rayong, as well as to encourage private sector to participate in human resource development.

As EEC development is part of the policy to drive Thailand towards Thailand 4.0, investors in the targeted activities located in designated areas or in promoted industrial estates/industrial zones, or the investors involved in the human resource development in the EEC will enjoy additional tax incentives, apart from a standard tax package.

QUALIFICATIONS OF ELIGIBLE INVESTORS

Investors eligible for the investment promotion measure must have the following qualifications:

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Investment projects in BOI-specified targeted activities
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Investment projects located in Chachoengsao, Chon Buri, and Rayong Provinces

i This measure is applicable for applications submitted from 2 January 2020 to the last working day of 2022.

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EN JUNE 2022



THAILAND
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EEC

Investment Promotion Measure
in the Eastern Economic Corridor



TARGETED ACTIVITIES

The targeted activities include those using advanced technologies essential for boosting Thailand's competitiveness and supporting national development. The activities eligible for additional incentives cover all categories entitled to at least 5-year tax holidays (activities in group A1, A2, A3 and activities in targeted technology development and its supporting activities), **except those with specific policies that shall not be entitled to the incentives under this measure, e.g. the activities having no specific location or those required to be located in areas outside the three EEC provinces.** Details of eligible activities are available in A Guide to the Board of Investment.

Scan QR Code for details of eligible activities

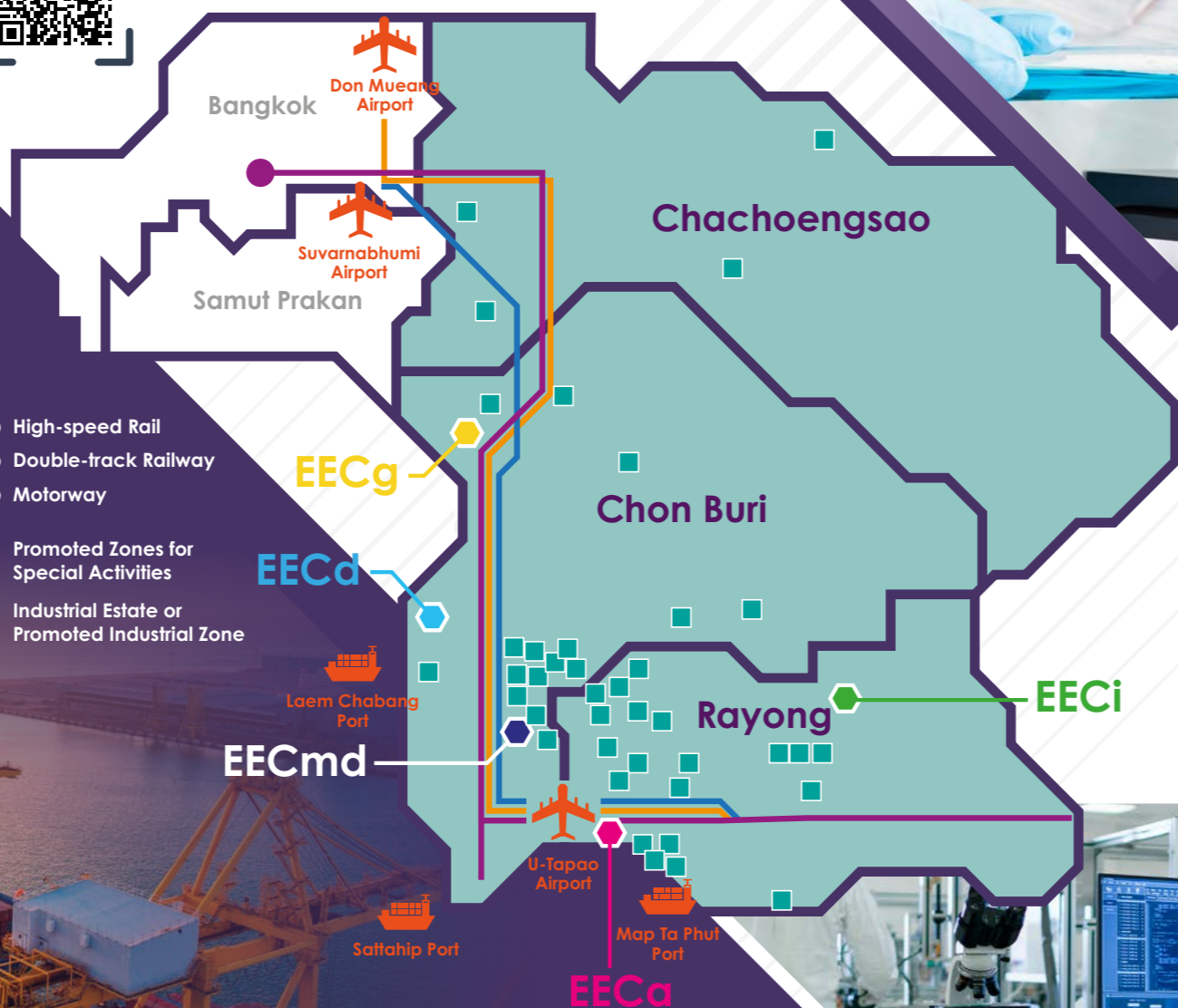


EEC zoning

EASTERN ECONOMIC CORRIDOR

Chachoengsao, Chon Buri, Rayong Provinces

- High-speed Rail
- Double-track Railway
- Motorway
- Promoted Zones for Special Activities
- Industrial Estate or Promoted Industrial Zone



INCENTIVES

Activities	Standard Incentives	In Case of Human Resource Development	Additional Incentives		
			In Case of Projects Located in Specific Areas		
			EECi / EECd / EECa / EECmd	OR	Industrial Estates / Industrial Zones
Technology and Innovation Development (Section 8) and Supporting Activities	10-year corporate income tax exemption	Additional 2 years of corporate income tax exemption	Additional 1 year of corporate income tax exemption		OR
Knowledge-based Activities (A1, A2)	8-year corporate income tax exemption	Additional 3 years of 50% corporate income tax reduction	Additional 2 years of 50% corporate income tax reduction	-	
Activities in A3	5-year corporate income tax exemption				

ADDITIONAL INCENTIVES IN CASE OF HUMAN RESOURCE DEVELOPMENT

The applicant that collaborates with educational institutions or engages in developing Thai personnel in science and technologies as approved by the Board of Investment shall be eligible for additional incentives. The collaboration plan shall be submitted, and the number of students or university students admitted to training shall not be less than 10 percent of the total number of employees in the projects applying for investment promotion or shall not be less than 40 persons, whichever is lower.

ADDITIONAL INCENTIVES IN CASE OF PROJECTS LOCATED IN THE PROMOTED ZONES FOR SPECIAL ACTIVITIES AND INDUSTRIAL ESTATES/ZONES

Investment projects located in the promoted zones for special activities, namely Eastern Economic Corridor of Innovation (EECi), Digital Park Thailand (EECd), Eastern Airport City (EECa), Thammasat Integrated Medical Innovation Center (Pattaya) (EECmd), and Genomics Promotion Zone (EECg), or in industrial estates/zones shall be eligible for additional incentives as stipulated by the BOI.

