Announcement of the Board of Investment No. 6/2560

Investment Promotion Policies for Medical Services

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In order to stimulate investment and drive Thailand towards becoming the center for comprehensive and modern medical services, by virtue of the provision in the second paragraph of Section 16, Section 18, Section 31, and Section 35 of the Investment Promotion Act B.E. 2520 (1977), the Board of Investment hereby prescribes the following:

1. Adding content in Section No. 7 under the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014. The activities, conditions, and incentives are as follows:

Section 7 Services and Public Utility

Activities	Conditions	Incentives
7.28 Medical services		
7.28.1 Thai traditional	1. Must employ officers who received	A3
medical centers	qualifications or professional certificates in	
	Thai Traditional Medicine.	
	2. The establishment must pass the	
	evaluation in quality standards approved by	
	the Department of Thai Traditional and	
	Alternative Medicine (TTM HA System) at	
	the same level or higher than community	
	hospitals.	
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7.28.2 Specialty medical	Provide investment promotion only in areas with shortages namely, heart related issues	
centers	(coronary artery disease, heart surgery, and	
	heart failure), cancer related issues	
	(chemotherapy and radiology), and kidney	
	related issues (dialysis center) with the	
	following conditions:	
	1. Must have appropriate human	
	resource recruitment plans.	
	2. Must have tools and equipment that	
	are approved by the Board of	
	Investment.	
	3. Must receive permission from	
	relevant agencies and must be in	
	accordance with the professional	

	standards, regulations or other relevant standards of the Ministry of Public Health. 4. Must consider the distribution of services and the people's access to the centers.	A2
7.28.3 Hospitals	 The eligible areas that can request support are as follows: Areas under the 20 provinces with low per capita income according to the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014. Areas under the following Southern border provinces: Narathiwat, Pattani, Yala, Satun, and 4 districts in Songkla namely, Jana District, Nathawi District, Sabayoy District, and Tepa District. Special Economic Development Zones 	A3
7.28.4 Medical transportation services (by air, land, or boat)	1. Must receive approval from relevant agencies and operate in accordance with their standard regulations with regard to transportation services for patients. 2. Must have modern tools and equipment in accordance with the Ministry of Public Health's standard or other standards approved by the BOI.	

2. Activity no. 7.28.1 Traditional Thai medical public services and Activity 7.28.2 Specialty medical centers located within the Eastern Economic Corridor (EEC) shall receive a 50 percent reduction from the normal rate of corporate income tax on the net profit derived from the investment for a period of five years counting from the end of the corporate income tax exemption as prescribed in the Announcement of the Board of Investment No. 4/2560 dated March 16, 2017 regarding the Investment Promotion Measures in the Eastern Economic Corridor (EEC).

This Announcement shall be effective from March 24, 2017 onwards.

Announced on May 3, 2017

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