

(Unofficial Translation)

**Announcement of the Office of the Board of Investment**

**No. Por. 2/2544**

**Re: Amendment to the Definitions of Components, Equipment, Spare Parts, and Other Items, Including Raw and Essential Materials**

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Whereby it is deemed expedient to amend the definitions of components, equipment, spare parts, and other items, including raw and essential materials, in order to enhance clarity in regard to consideration under, and compliance with, laws governing investment promotion;

By virtue of Section 13 of the Investment Promotion Act of B.E. 2520, as amended by the Investment Promotion Act (No. 2) of B.E. 2534, the Office of the Board of Investment, as authorized by the Board of Investment, hereby revokes the provisions under Clause 8 and the last paragraph of the Office of the Board of Investment Announcement No. Por. 7/2542 in regard to Definitions of Components, Equipment, Spare Parts, and Other Items, Including Raw and Essential Materials, which shall be replaced by the following provisions:

“8. ‘Essential materials’ shall refer to those items that, by their nature and condition, are not machinery or raw materials, but must be used and consumed in the manufacture, mixing, or assembly of products or output, in order to achieve high efficiency, quality, and standards, to reduce losses, and to enhance productivity of such products or output, whereas by their nature of use, they may be in the same or a similar nature to that of components, equipment, tools, or appliances; for example, scrubbing powder, vanishing solutions, lubricating oil, surface treatment solutions, metal or non-metal cleansing beads, chalk, bleaching agents, catalysts, oil, coal, fuel, energy, etc.”.

The Office of the Board of Investment shall adopt the above criteria as general guidelines in granting approval. In the event of classification problems, the Secretary-General shall decide by relying on the general rules with reference to the conditions of use of the item in question for the type of activity given.

Announced on 29 March 2001

(Staporn Kavitanon)  
Secretary-General of the Board of Investment