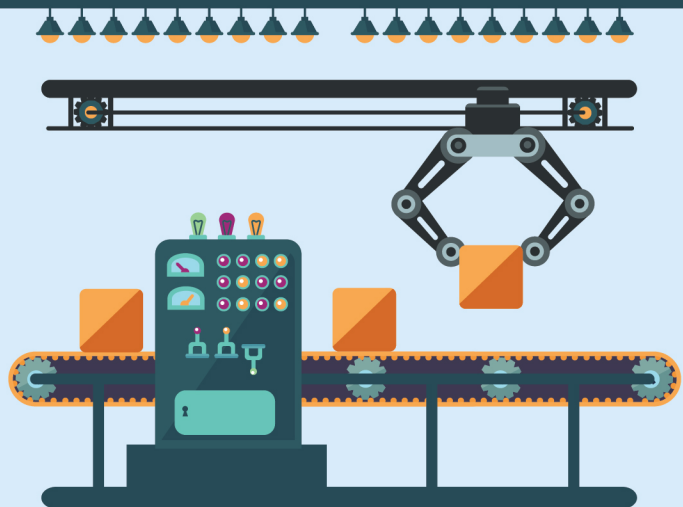


BOI's Conditions for MACHINERY



BOI's scope of machinery includes only machines/tools/equipment used for BOI-promoted projects

Type of Machinery

Manufacturing

Machines used in the production line

Services

Tools/Equipment used for services activities such as

- ★ Computers or hardware devices for the activity of software development
- ★ Ships for the activity of maritime transportation services

Conditions for the use of machinery

Type	Allowed to be used	Counted as investment capital for calculation of CIT exemption ceiling (in case the project is entitled to CIT exemption)	Import duty exemption	Other Conditions
New machinery	✓	✓	✓	—
Imported used machinery, not exceeding 5 years	✓	✓	—	The machinery performance certificate must be submitted along with the master list of machinery
Imported used machinery, more than 5 years but not exceeding 10 years	✓	—	—	

Any local used machines are not allowed to be used in the BOI promoted projects.

*The local used machines = The machines that have already generated revenue in the country