

**(Unofficial Translation)**  
**Announcement of the Office of the Board of Investment**  
**No. Nor 7/2544**

**Procedures for release of imported machinery through Machine Tracking System (MCTS)**  
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In order to facilitate the use of the Machine Tracking System (MCTS) for companies granted benefits under sections 28 and 29 of the Investment Promotion Act of B.E. 2520, amended by the Investment Promotion Act (No. 2) B.E. 2534, the Office of the Board of Investment was granted authority by the Board of Investment on June 15, 2001 to announce the following procedures:

1. In this order:

“Machinery” means machinery the use of which is necessary for promoted activities and for the construction of factories, including components, equipment, tools, and pre-fabricated factories.

“Master list of machinery” means the list of all machinery used in a project and that have been approved by the Office of the Board of Investment.

“Negative list” means the list of machinery and equipment that shall not be approved for import with tax exemptions or reductions, as such machinery and equipment can be manufactured or assembled in the Kingdom.

“Bank guarantee” means the use of a letter of guarantee from a bank as deposit against the payment of import duties to release the imported goods from the protection of the Customs Department. In using the MTS, only promoted persons that have received certificates of investment promotion and have prepared a master list of machinery shall be allowed to use a bank guarantee.

“Notifying letter” means a letter to the Customs Department asking for consideration for releasing the imported machinery out of the protection of customs.

“The withdrawal of a bank guarantee” means the receipt of permission to withdraw the bank guarantee in order that further notifying letter can be carried out.

“The Association” refers to the Investor Club Association.

2. Officials authorized by the Secretary General of the Board of Investment shall sign letters permitting the use of bank guarantees, notifying letters, and letters to withdraw the use of bank guarantees for machinery using this system (MCTS).
3. The Office of the Board of Investment shall inform the Customs Department of the names of the officials designated in Section 2 (above), together with samples of their signatures. Should any designated official be changed, the Office of the Board of Investment shall immediately inform the Customs Department and will provide the name and sample signatures of newly designated officials.
4. The Office of the Board of Investment shall consider the master list of machinery, and inform the results of this consideration to the promoted persons and the Association.
5. The issuance of a notifying letter for machinery in accordance with the approved master list shall proceed as follows:

- 5.1 In cases where the details of the machinery to be imported are the same as specified on the master list, the designated official shall sign the notifying letter.
  - 5.2 In cases where items of imported machinery do not conform with section 5.1 (above), the case shall be sent to the relevant Investment Promotion Division for consideration.
  - 5.3 In cases where imported machinery is to be used and was not mentioned on the master list, the case shall be sent to the relevant Investment Promotion Division for consideration.
  - 5.4 For cases other than those set forth above, the timeframes stipulated in 6.2 and 6.3 (below) shall not apply.
6. The Association shall proceed as follows:
- 6.1 Preparation of bank guarantees for machinery
    - 6.1.1 Register information sent from promoted persons, either by diskette, via modem (online processing), via the Internet, or the EDI network.
    - 6.1.2 Prepare a letter informing the Customs Department of the results of the consideration, together with details, for the designated officials stipulated in Section 2 (above) to sign. The entire process must be completed within 3 hours after registration of information.
  - 6.2 Preparations for notifying letter/withdrawal of bank guarantees for machinery
    - 6.2.1 Register information from promoted persons sent either through diskette or via modem (online processing), via the Internet, or via the EDI network.
    - 6.2.2 Check the details and quantity of machinery for which privileges are to be used, to ensure that it does not exceed the number of items and quantity approved by the Office of the Board of Investment.
    - 6.2.3 Prepare a notifying letter informing the Customs Department of the results of the consideration, together with details, for the designated official stipulated in Section 2 (above) to sign. The entire process must be completed within 3 hours after registration of information.
  - 6.3 The Association shall send notifying letters or diskettes containing information to the relevant sections of the Customs Department at least 3 times a day, or send information via modem (online processing), via the Internet, or via the EDI network.
  - 6.4 The Association shall keep a copy of all notifying letters and other relevant documents.
7. Should there be any problems or mistakes, the Association shall inform the Director of the relevant Investment Promotion Division, at the same time as sending a letter informing the persons receiving promotion.

Effective from June 15, 2001 onwards

Announced on September 3, 2001

(Mr. Chakramon Phasukavanich)  
Secretary-General of the Board of Investment