

Logistics & supply chain management

Activities		Conditions	Incentives
7.1.3	Container yards or inland container depots		A 3
7.1.4	Loading/unloading facilities for cargo ship	Must use modern technology approved by the Board.	A 3
7.1.5	Commercial airports		A 2
7.3	Mass transit systems and transportation of bulk goods	Must be approved by relevant government agencies.	
7.3.1	Rail transport		A 2
7.3.2	Pipeline transportation (except for water pipeline)		B 1
7.3.3	Maritime transportation services		A 2
7.3.4	Air transportation services	Planes in the project must be no more than 14 years old from their manufacturing date to BOI application submission date.	A 3
7.4	Logistics service centers	<ol style="list-style-type: none"> 1. The paid-up registered capital must not be less than 10 million baht. 2. Must provide a goods storage facility that is controlled by a modern computerized system. 3. International distribution center projects will have additional conditions, as follows: <ol style="list-style-type: none"> 3.1 Must have a minimum investment (excluding cost of land and working capital) of at least 100 million baht. 3.2 The center must distribute goods to at least 5 countries. 4. Distribution Center (DC) projects are not eligible for merit-based privileges. 	
7.4.1	Distribution centers: DC		B 1
7.4.2	International distribution centers – IDC		A 3

Activities	Conditions	Incentives
7.9.1.3 Logistics Park	<ol style="list-style-type: none"> 1. The total area must not be less than 200 rai and the project must invest in establishing a warehouse for lease or sale with a total area of not less than 50,000 square meters. 2. Must be located either within 50 kilometers of a port, an airport, a customs checkpoint and an inland container depot (ICD) or in a Free Zone. 3. Projects must designate some or the entirety of its area as a FreeZone. 4. Projects must have a station to load and unload containers, or a truck terminal and a container depot that can handle at least 50 containers. 5. Projects must install main telecommunication infrastructure that provides hi-speed communications that link the logistics park to domestic and international communication hubs. 6. Thai nationals must hold not less than 51 percent of the total registered capital. 7. Projects must be approved by relevant government agencies. 	A 3

Activities	Conditions	Incentives
7.29 Trading Center and One-stop Service Product Development	<p>Must invest at least 1 project in the following activities in Special Economic Zone per 1 investment project outside of Special Economic Zone:</p> <p>1.20 Trading Center for agricultural goods (Total area must be no less than 10 rais)</p> <p>7.4.1 Distribution Centers: DC</p> <p>7.29 Trading Center and One-stop Service Product Development</p> <p><u>Conditions for projects located outside of Special Economic Zone.</u></p> <ol style="list-style-type: none"> 1. The paid-up registered capital must be no less than 10 million Baht. 2. Shares must be held by Thai nationals no less than 51% of the registered capital. 3. Must have construction area in total no less than 100,000 sq.m. for exhibition and buying and selling products and distribution center with warehouse controlled by modern computer system 4. Must provide product buying and selling service system through website and other online system (e-Commerce Platform) with quality control system for products on the website. 5. Must provide trade supporting service such as logistic services, financial services, insurance services and document services, etc. 6. Must have product development and service center for SMEs according to the following conditions: <ol style="list-style-type: none"> 6.1 Provide specialist for business consulting. 6.2 Provide training for technical, design and product development as agreed by the committee. 6.3 Must have operating expenses of product development and service center for SMEs no less than 15 million Baht within 3 years from the date of the first revenue 6.4 Must submit cooperation plan with provincial authorities or local authorities, etc. for procurement and/or community products distribution and developing local SMEs as approved by the committee. 	A3

Activities	Conditions	Incentives
	<p>7. Projects located in Bangkok and Samutprakarn will be out-of-scope for investment promotion.</p> <p>8. Must submit promotion application forms for all projects at the same time and shall not apply for deadline extension of any procedure for the projects located in Special Economic Zone.</p> <p>9. Must submit investment promotion application form no later than 30 December, 2018.</p> <p>Incentives</p> <p>1. Corporate income tax exemption for 5 years, capped at 100% of the investment amount, excluding land price and working capital for the project located in Special Economic Zone. Note that incentives of corporate income tax exemption will be applicable after investment in the Special Economic Zone take place, and the amount of exemption will be no more than the actual invested amount for projects located in Special Economic Zone.</p> <p>2. Revenue eligible for corporate income tax exemption shall include:</p> <p>2.1 Revenue from the renting area in the project.</p> <p>2.2 Revenue from exhibition.</p> <p>2.3 Revenue from the management of product distribution (excluding revenue from local transportation, revenue from custom clearance and revenue from freight charge (air freight and sea freight))</p> <p>2.4 Revenue from training and developing SMEs.</p> <p><u>Conditions for projects located in Special Economic Zone.</u></p> <p>1. Shares must be held by Thai nationals no less than 51% of the registered capital.</p> <p>2. Must have construction area in total no less than 10,000 sq.m. for exhibition and buying and selling products and distribution center with warehouse controlled by modern computer system</p>	<p>A3 (8-years no cap + 50% corporate income tax reduction for 5 years)</p>

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 3. Must provide product buying and selling service system through website and other online system (e-Commerce Platform) with quality control system for products on the website. 4. Must provide trade supporting service such as logistic services, financial services, insurance services and document services, etc. 5. Must have product development and service center for SMEs according to the following conditions: <ol style="list-style-type: none"> 5.1 Provide specialist for business consulting. 5.2 Provide training for technical, design and product development as agreed by the committee. 5.3 Must have operating expenses of product development and service center for SMEs no less than 10 million Baht within 3 years from the date of the first revenue 5.4 Must submit cooperation plan with provincial authorities or local authorities, etc. for procurement and/or community products distribution and developing local SMEs as approved by the committee. 6. Must submit investment promotion application form no later than 30 December, 2018. <p>Incentives</p> <ol style="list-style-type: none"> 1. 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period. 2. Other incentives according to the investment promotion policy for Special Economic Zone. 3. Revenue eligible for corporate income tax exemption shall include: <ol style="list-style-type: none"> 3.1 Revenue from the renting area in the project. 3.2 Revenue from exhibition. 3.3 Revenue from the management of product distribution (excluding revenue from local transportation, revenue from custom clearance and revenue from freight charge (air freight and sea freight)) 3.4 Revenue from training and developing SMEs. 	

Professional services

Activities	Conditions	Incentives
7.5 International headquarters – IHQ	<ol style="list-style-type: none"> 1. Paid-up registered capital must not be less than 10 million baht. 2. Must supervise associated enterprises in foreign countries or its foreign branches in at least one country. 3. Must have business plan and scope of business, as follows: <ol style="list-style-type: none"> 3.1 Organizational administration and management and business planning 3.2 Procurement of raw materials and parts 3.3 Research and development 3.4 Technical support 3.5 Marketing and sales promotion 3.6 Human resources and training and development 3.7 Business advisory services, e.g. financial management, marketing, accounting system, etc. 3.8 Economic and investment 3.9 Credit management and control 3.10 Treasury center 3.11 Other services as approved by the Board 4. IHQ projects are not eligible for merit-based privileges. 	B 1 (Exemption on import duty on machinery is only for R&D and training activities)
7.6 International trading centers: ITC	<ol style="list-style-type: none"> 1. The paid-up registered capital must not be less than 10 million baht. 2. ITC projects are not eligible for merit-based privileges. 	B 1

Activities	Conditions	Incentives
7.7 Trade and investment support offices: TISO	<ol style="list-style-type: none"> 1. Annual sales and administrative expenses must be at least 10 million baht. 2. Must have a business plan and scope of business approved by the Board, as follows: <ol style="list-style-type: none"> 2.1 Monitoring and/or servicing associated enterprises including providing or letting office or factory building to company's associated enterprises. 2.2 Advisory services on business operations, except those engaged in buying and selling securities and foreign currency exchange. Accounting, legal, advertising, architecture and civil engineering businesses must obtain business licenses from the Department of Business Development or related government agencies prior to submitting the investment promotion application. 2.3 Information services on goods sourcing. 2.4 Engineering and technical services, except those related to architecture and civil engineering services. 2.5 Business activities related to machinery, engines, tools and equipment, such as: <ol style="list-style-type: none"> (1) Importing for wholesaling (2) Training services (3) Installation, maintenance and repair (4) Calibration 2.6 Wholesaling products manufactured in Thailand. 2.7 International business process outsourcing whose services are provided through telecommunication networks, such as administrative services, finance & accounting services, human resource services, sales & marketing services, customer services, data processing, etc. 3. Trade and investment support office projects are not eligible for merit-based privileges. 	B 2

Activities	Conditions	Incentives
7.13 Engineering design	<ol style="list-style-type: none"> 1. Project located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period. 2. Must have expense for salary of engineering personnel of at least 1,500,000 baht per year. 	A 1
7.14 Scientific laboratories	Projects located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period.	A 1
7.15 Calibration services	Projects located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period.	A 1
7.16 Product sterilization services		A 2
7.19 Human Resources Development 7.19.1 Vocational training centers	<ol style="list-style-type: none"> 1. Must teach or train technical courses in specific fields, including design training center, as approved by the Board. 2. Must have necessary equipment, vocational training lab, and others. 3. Projects located in a promoted science and technology park or one that is approved by the Board will receive an additional 50 percent corporate income tax reduction from net profits for 5 years after the end of corporate income tax exemption period. 	A 1

Activities	Conditions	Incentives
7.19.2 High-potential academies and institutions for higher education	<p><u>High-potential academies</u></p> <ol style="list-style-type: none"> 1. Must be high-potential academy, which focuses on science and technology education 2. Must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential academies designated by the Cabinet 3. Must comply with rules and regulations as approved by the Board <p><u>High-potential institutions for higher education</u></p> <ol style="list-style-type: none"> 1. Must be high-potential institutions for higher education. In case of foreign investment, projects must be approved by the Commission for High-potential Foreign Higher Education Institutions 2. Must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential institutions for higher education designated by the Cabinet or other zones designated by the Commission for High-potential Foreign Higher Education Institutions 3. Must comply with rules and regulations as approved by the Board 	A 1
7.9.2.1 Science and Technology Park	<ol style="list-style-type: none"> 1. Must have an incubation center. 2. Must have a modern system for both domestic and international communication and telecommunication. 3. Must have a continuous electricity backup system. 4. Must have other facilities, as approved by the Board. 	A 1

Medical Services

Activities	Conditions	Incentives
7.23.4 Health rehabilitation center	<ol style="list-style-type: none"> 1. Must use medical technology for medical treatment and health rehabilitation. 2. Must have continuous rehabilitation programs, including overnight treatment. 3. Projects are not eligible for merit-based incentives. 	B 1
<p>7.28 Medical services</p> <p>7.28.1 Traditional Thai medical public services</p> <p>7.28.2 Specialty medical centers</p>	<ol style="list-style-type: none"> 1. Must employ officers who received 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. <p>Provide investment promotion only in areas with shortages namely, heart related issues (coronary artery disease, heart surgery, and heart failure), cancer related issues (chemotherapy and radiology), and kidney related issues (dialysis center) with the following conditions:</p> <ol style="list-style-type: none"> 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. 	<p>A 3</p> <p>A 2</p>

Activities	Conditions	Incentives
7.28.3 Hospitals	<p>The eligible areas that can request support are as follows:</p> <ol style="list-style-type: none"> 1. 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. 2. Areas under the following Southern border provinces: Narathiwat, Pattani, Yala, Satun, and 4 districts in Songkla namely, Jana District, Nathawi District, Sabayoy District, and Tapa District. 3. Special Economic Development Zones 	A 2
7.28.4 Transportation services for patients, doctors, or medical equipment (maritime, land or air transport)	<ol style="list-style-type: none"> 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 	A 3

Tourism

Activities	Conditions	Incentives
7.22 Tourism promotion services		
7.22.1 Ferry services or tour boat services or tour boat renting	Must be approved by relevant government agencies	A 3
7.22.2 Tour boat port services	Must have facilitating equipment, such as boat lifting equipment, inland boat deck, or boat garage for maintenance purpose.	A 3
7.22.3 Amusement parks	<ol style="list-style-type: none"> 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht. 2. The project details must be approved by the Board. 	A 3
7.22.4 Cultural center or art and crafts centers	Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht.	A 3
7.22.5 Open zoo	<ol style="list-style-type: none"> 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht, with a total area of not less than 500 rai. 2. Project details must be approved by the Board. 3. Fifteen percent of the total area must be allocated as green area and another fifteen percent as car park. 	A 3
7.22.6 Aquariums	<ol style="list-style-type: none"> 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht. 2. An environmental impact assessment report must be submitted within 12 months after the issuance of its investment promotion certificate. 	A 3

Activities	Conditions	Incentives
7.22.7 Race tracks	<ol style="list-style-type: none"> 1. Projects must be approved by relevant government agencies. 2. Projects must obtain a standard certificate from FIA (Federation Internationale de L' Automobile) or FIM (Federation Internationale de Motocyclisme). 3. Projects must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 4. An environmental impact assessment report must be submitted within 12 months from the date of issuance of its investment promotion certificate. 	A 3
7.22.8 Cable cars	Projects must be approved by relevant government agencies.	A 3
7.23 Activities to support tourism 7.23.1 Hotels	<ol style="list-style-type: none"> 1. Each hotel must have at least 100 rooms or a minimum investment (excluding cost of land and working capital) of not less than 500 million baht. 2. A promoted hotel will receive its rights and benefits, as follows: <ul style="list-style-type: none"> - Promoted hotels located in one of the 20 special investment promotion provinces. - Hotels in other provinces are not eligible for merit-based incentives. 	A 4 B 2
7.23.2 Convention halls	<ol style="list-style-type: none"> 1. Total convention area must not be less than 4,000 square meters. Total area of the largest hall must not be less than 3,000 square meters. 2. Must have suitable facilities and equipment. 3. Project's blueprints must be approved by the Board. 	A 3
7.23.3 International exhibition center	<ol style="list-style-type: none"> 1. Indoor exhibition area must not be 2. less than 25,000 square meters. Every hall must have a business meeting room. 	A 3

Research and development

Activities	Conditions	Incentives
7.11 Research and development	<ol style="list-style-type: none"> 1. Must have scope of business, as follows: <ol style="list-style-type: none"> 1.1 Basic research refers to theoretical or operational activities that are conducted to explore new knowledge from basic natural phenomena and factual observation, without initially considering the application. 1.2 Applied Research refers to research that applies basic knowledge to solve or develop a concept for commercial purpose, with the objective to obtain a new product or process. Applied research includes related activities such as formula development, product design, and production process design for use at an industrial or commercial level. 1.3 Pilot development refers to activities performed to magnify a production scale from basic research and applied research. Pilot development is the development of a prototype and/or production process testing at a semi-industrial level to test the market and/or collect information on suitable conditions for a production process to use a product design at an industrial level. 1.4 Demonstration development refers to research and development that further develops results from a pilot development in order to test a production process at an industrial level to verify a technology and production process and to demonstrate the level of integrity of such process and viability on a commercial scale production in both quality control and cost estimation. 	A 1

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> <li data-bbox="627 179 1139 396">2. Must provide the Board with the details and scope of such research and development projects, information on projects' researchers, including number of researchers, academic profiles and work experiences. <li data-bbox="627 401 1139 647">3. Revenues derived from sale of the provision of services that are directly related to a promoted business or which are from downstream production for commercial purposes, either carried by the promoted company or sub-contractor, shall be regarded as revenue of the promoted business. <li data-bbox="627 653 1139 869">4. Project located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate tax exemption period. <li data-bbox="627 875 1139 966">5. Must have expenses for salaries of research and development personnel of at least 1,500,000 baht per year. 	