

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>

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