

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