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Digital, Creative Industries, and High Value Service

Investment Promotion Division 4

Section 8 Digital Industry

Activities	Conditions	Incentives
Digital Industry		
8.1 Development of software, digital platform or digital content	<ol style="list-style-type: none"> 1. The minimum investment capital of each project must not be less than 1,500,000 baht per year calculated on the basis of the expenditure on salaries for Thai information technology personnel additionally employed after applying for investment promotion. 2. Project must have development process of software, digital platform or digital content in Thailand as stipulated by the Office. 3. Project is allowed to utilize the existing or used machinery. 4. The investment promotion of this activity does not include the retail and wholesale of all types of products. 5. The corporate income tax exemption cap accounts for 100 percent of the actual expenditure in the year of application for the incentive as follows: <ul style="list-style-type: none"> • Expenditure on salaries for Thai information technology personnel additionally employed in comparison with Thai information technology personnel employed before the submission date of application for investment promotion. • Expenditure on the information technology development related training course to develop Thai personnel's skills. • Expenditure on the operation to acquire the standard quality system certificate ISO 29110 or CMMI from Level 2 or other equivalent international standards. 	A2

Activities	Conditions	Incentives
<p>8.2 Digital Infrastructure</p> <p>8.2.1 Data center</p>	<ol style="list-style-type: none"> 1. Project must provide complementary service for customers located in project such as server co-location, managed service, customer's server backup service, disaster recovery service (DRS), Data Hosting. 2. Area of data center must not be less than 3,000 square meters. 3. Project must have a main hi-speed telecommunication system linking the data center with domestic and international telecommunication centers for at least 4 systems. The domestic telecommunication system must have a speed of at least 10 Gbps each, for at least 3 systems, and the total speed of the whole system must be at least 60 Gbps. 4. Project must be able to service clients during maintenance or during equipment replacement in the system (concurrently maintainable). 5. Project must have a "Continuous Rating" generator, which is capable of supporting the entire electricity needs of the Data Center, with a backup generator that can support the need for electricity when one of the generators does not function properly. 6. Project must have equipment or backup system such as UPS, IT Cooling and UPS Cooling. This system or equipment needs to be able to function immediately after a main system fails to function properly and this must ensure the failure in the main system does not affect service. 7. Project must have backup independent distribution paths in electricity distribution system. 8. Project must have a failure prevention system to prevent risks from damage or any malfunction in any equipment. 9. Project must have a highly efficient air conditioning system, with backup system. 10. Project must have fire prevention system for the entire area. 	<p>A1</p>

Activities	Conditions	Incentives
<p>8.2.2 Cloud service</p> <p>8.2.3 International high-speed marine communication circuits</p>	<p>11. Project must have a 24-hour security system.</p> <p>12. Project be certified with ISO/IEC 27001 (data center) before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>1. Project must be located in at least 2 data centers in Thailand that are certified with ISO/IEC 27001.</p> <p>2. Project must have connection among all related data center with speed of at least 10 Gbps for each connection, with backup connection at the same speed.</p> <p>3. Project must be certified with ISO/IEC 27001 (cloud security) and ISO/IEC 20000-1 (cloud service) before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>Project must obtain a license for international high-speed marine communication circuits from the Broadcasting Commission (BC) and the Office of The National Broadcasting and Telecommunications Commissions (NBTC) before applying for the promotion.</p>	<p>A1</p> <p>A2</p>
<p>8.3 Digital ecosystem supported business</p> <p>8.3.1 Innovation park</p>	<p>1. There must be investment in or providing of basic public utility such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems.</p> <p>2. There must be incubation plan for innovation development as approved by the Board.</p> <p>3. There must be ecosystem creating plan or creation of technology community, as well as the provision of Maker Space or Fabrication Laboratory for development of Prototype.</p> <p>4. There must be employment of mentor to provide advice on business operation and innovation development.</p> <p>5. The service area must not be less than 1,000 square meters.</p>	<p>A1</p>

Activities	Conditions	Incentives
8.3.2 Maker space or fabrication laboratory	<ol style="list-style-type: none"> 1. There must be space provided as laboratory for development of innovation or prototype. 2. There must be basic tools or equipment for prototype development such as CNC Machine, 3D Printer, Water jet, Tooling, Software Tools for development of artificial intelligence, Petri dish and chemical mixing equipment. 3. There must be mentor to provide advice for development of innovation or prototype. 4. There must be public utilities in the project such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems. 	A3
8.3.3 Co-working space	<ol style="list-style-type: none"> 1. The service area must not be less than 2,000 square meters. 2. The investment (excluding cost of land and working capital) must not be less than 10 million baht. 3. There must be management elements i.e., Co-Working Management, Membership Management System, and Supporting Management. 4. There must be provision of basic tools or equipment for servicing such as office equipment, computer, printer. 5. There must be basic public utility in the project such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems. 	B
Smart City Development		
8.4 Smart City Development 8.4.1 Smart City Area Development	<ol style="list-style-type: none"> 1. Shares must be held by Thai nationals no less than 51 percent of the registered capital. 2. Project must provide the communications infrastructure to support smart systems, such as fiber optic and public Wi-Fi 	A2

Activities	Conditions	Incentives
<p>8.4.2 Smart city system development</p>	<ol style="list-style-type: none"> 3. Project must provide smart environment system and at least one of the following six systems, including smart mobility, smart people, smart living, smart economy, smart governance, and smart energy. 4. Project must provide the data storage and data management system connecting to open data platform. 5. The applicants must be approved by the Board or agencies responsible for smart city development before applying for investment promotion. 6. Project must set out and follow KPIs in line with area development targets. 7. Project must organize public hearing from local communities and propose public investment plan. 8. Project located in the Eastern Economic Corridor (EEC) area shall be entitled to 50 percent corporate income tax deduction for a period of 5 years as from the day the corporate income tax exemption period ends. <ol style="list-style-type: none"> 1. Project must develop, install, and provide services in one or more aspects of smart city system as stipulated by the Board, such as smart mobility, smart people, smart living, smart economy, smart governance, smart energy, and smart environment. 2. Project must be part of a smart city development project approved by the Board or agencies responsible for smart city development. 3. Project located in the Eastern Economic Corridor (EEC) area shall be entitled to 50 percent corporate income tax deduction for a period of 5 years as from the day the corporate income tax exemption period ends. 	<p>A2</p>

Section 9 Creative Industry

Activities	Conditions	Incentives
Light Industries		
9.1 Creative product design and development	<ol style="list-style-type: none"> 1. Project must consist of 2 components, as follows: <ol style="list-style-type: none"> 1.1 Information system for design 1.2 Conceptual design and creation system 2. Project must consist of one of the following components: <ol style="list-style-type: none"> 2.1 Engineering design system 2.2 Prototype design creation and performance testing system 2.3 Prototype standard testing and user acceptance testing system 3. At least 70% of total employees in the project must be Thai. 4. Project must have expenses on salaries for research and development personnel of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1 million baht (excluding cost of land, working capital, and vehicle). 	A1
9.2 Manufacture of technical fiber or functional fiber	Project must be approved by related agencies such as Thailand textile institute, National Innovation Agency (Public Organization).	A2
9.3 Manufacture of functional yarn or functional fabric	Project must be approved by related agencies such as Thailand textile institute, National Innovation Agency (Public Organization).	A3
9.4 Manufacture of recycled fiber	Project must use domestic scraps or waste only.	A4
9.5 Manufacture of other fiber or yarn or fabric		B
9.6 Bleaching, dyeing and finishing, or prining and finishing, or printing	<ol style="list-style-type: none"> 1. Project must be located or expand in industrial estates or promoted industrial zones that have waste treatment and environmental protection and control systems according to section 30 of the announcement of the Ministry of Industry. 2. In case project is not located in condition 1., only expansion of existing projects will be permitted. Project must also have measures to reduce environmental impact. 	A3

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 3. For the textile industry, digital printing businesses can be located in all areas. 4. Project applying for investment promotion under the Smart and Sustainable Industry Measure by reducing environmental impact is allowed to be located in the existing business area, whether the business is located in industrial estates or promoted industrial zones according to Section 30 of the announcement of the Ministry of Industry or not. 5. Environment-friendly technology must be used in all cases. 	
9.7 Manufacture of garments and household textiles		B
9.8 Manufacture of bags or shoes or products made of leather or artificial leathers.		B
9.9 Manufacture of gems and jewelry or parts including raw materials and prototype		A4
9.10 Manufacture of sports equipment or parts		B
9.11 Manufacture of musical instrument		B
9.12 Manufacture of furniture or parts		B
9.13 Manufacture of toys		B
9.14 Manufacture of printed matter		B
Film Industry		
9.15 Thai motion picture production	Project must have production of Thai motion picture such as production of movies, documentaries, television programs, animation but does not include production of a commercial.	A3 (with no limit on the income tax exemption)
9.16 Motion picture support services	<p>Motion picture support services shall include production of movies, documentaries, animation and commercial, which have one of the following scopes of business:</p> <ol style="list-style-type: none"> 1. Rental services of movie production equipment and/or movie production props must have main equipment/machinery such as camera, grip equipment, light set. 	A3

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 2. Film development and duplication services must have main equipment/machinery such as film development machine, film duplication machine, digital film duplication machine. 3. Sound recording services must have main equipment/machinery such as digital sound recorder, digital sound editing machine, digital sound mixing machine. 4. Picture technical services must have machines and equipment capable of creating special pictures that are not possible with cameras. The service providers must have main equipment and machinery such as standard definition/high definition digital recorders, editing suites, digital compositing and special effect creation. 5. Coordination services for foreign movie production in Thailand must include coordinating with related government agencies for permits, location scouting and sourcing of staff and movie equipment. 6. Standardized movie production studio rental services for movie and television program production, both indoor and outdoor studio. 	A3
9.17 Industrial zone for motion picture production (Movie Town)	<p>Must provide the following facilities as follows:</p> <ol style="list-style-type: none"> 1. Standardized movie production and/or television program studio, both indoor and outdoor studio. 2. Post production service such as visual effect, computer graphic, animation and sound recording studio. 	A3

Section 10 High Value Service

Activities	Conditions	Incentives
Professional services		
10.1 Professional services 10.1.1 Trade and investment Support Office (TISO)	<ol style="list-style-type: none"> 1. Annual selling and administrative expenses must be at least 10 million baht. 2. Must have a business plan and scope of business as follows: 	B

Activities	Conditions	Incentives
	<p>2.1 Monitoring and/or servicing to associated enterprises including office building or factory building, rental service for associated enterprise and lending to associated enterprises outside the scope of a treasury center and can be implemented under the exchange control laws such as</p> <ul style="list-style-type: none"> • Lending of foreign currency loans to associated enterprises in foreign countries • Lending of Thai baht loans to associated enterprises in Thailand • Lending of Thai baht loans to associated enterprises in Vietnam and countries bordering Thailand, with a requirement of using them for trading and investment in Thailand or in aforementioned countries only <p>2.2 Advisory services on business operations, except those engaged in buying and selling securities, foreign currency exchange, accounting, legal, advertising, architectural and civil engineering businesses.</p> <p>2.3 Information services on goods sourcing.</p> <p>2.4 Engineering and technical services, except those related to architectural and civil engineering services.</p> <p>2.5 Business activities related to machinery, engines, tools and equipment, manufactured by associated enterprise or officially authorized by manufacturer. Project must have at least one of the following scopes of business:</p> <ul style="list-style-type: none"> • Importing of wholesale • Training Services • Installation, maintenance and repair • Calibration <p>2.6 Wholesaling of products manufactured in Thailand.</p> <p>2.7 International business process outsourcing whose services are provided through telecommunication networks such as Administration Services, Finance &</p>	

Activities	Conditions	Incentives
10.1.2 International Business Center (IBC)	<p>Accounting Services, Human Resource Services, Sales & Marketing Services, Customer Services and Data Processing.</p> <p>3. In case of offering loans to associated enterprises, the scope of servicing business must be services in the aspects that are not the loans specified in 2.1 or include at least one of those listed in 2.2-2.7.</p> <p>4. Not eligible for imported duties on machinery exemption.</p> <p>1. Must have business plans in providing services for associated enterprises as follows:</p> <ol style="list-style-type: none"> 1.1 General management, business planning, and business cooperation 1.2 Procurement of raw materials and parts 1.3 Research and development of products 1.4 Technical support 1.5 Marketing and sales promotion 1.6 Human resources management and training 1.7 Financial advisory services 1.8 Economic and investment analysis and research 1.9 Credit management and control 1.10 Financial management service of the treasury center 1.11 International trade business 1.12 Lending to associated enterprises outside the scope of business in Item 1.10 which can be implemented under the exchange control laws such as <ul style="list-style-type: none"> • Lending of foreign currency loans to associated enterprises in foreign countries • Lending of Thai baht loans to associated enterprises in Thailand • Lending of Thai baht loans to associated enterprises in Vietnam and countries bordering Thailand with a requirement of using them for trading and investment in Thailand or in aforementioned countries only 	B

Activities	Conditions	Incentives
<p>10.1.3 International Procurement Office (IPO)</p>	<p>1.13 Office building or factory building rental service for associated enterprise</p> <p>1.14 Other supporting services as approved by the Board</p> <p>2. The paid-up registered capital must not be less than 10 million baht.</p> <p>3. Project must employ at least 10 skilled and knowledgeable staff for IBC, exceptions are made for the cases when that business provides only financial management service of treasury center to its associated enterprises; in such cases at least 5 skilled and knowledgeable employees must be employed.</p> <p>4. In case of operating international trade business and office building or factory building rental service for associated enterprise, at least 1 scope of business listed in 1.1-1.10 must be involved.</p> <p>5. In case of offering loans to associated enterprises; at least 1 scope of business listed in 1.1-1.9 must be involved.</p> <p>6. Only machinery used for R&D and training activities are eligible for import duty exemption.</p> <p>7. Not eligible for import duty exemption on raw and essential materials used in the production for export.</p> <p>1. Project must be procurement of raw materials, parts, and components used in manufacturing industries.</p> <p>2. Project must own or rent a warehouse and manage inventory with the IT-based system exclusive for warehouse management.</p> <p>3. Project must have appropriate activities of merchandise procurement and management such as quality inspection and packaging.</p> <p>4. Project must have several procurement resources, at least including a domestic resource.</p> <p>5. Project must be domestic wholesale and/or overseas exports.</p> <p>6. The paid-up registered capital must not be less than 10 million baht.</p>	<p>B</p>

Activities	Conditions	Incentives
10.2 Research and Development	<ol style="list-style-type: none"> 1. Project must have one of the following scopes of business: <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. 2. Project must provide details and scope of research and development such as number of project's researchers, academic profile, and work experience of researcher. 	A1

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 2. Project 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. Project must comply with rules and regulations as approved by the Board. 	
Tourism Industry		
<p>10.8 Tourism promotion services</p> <p>10.8.1 Ferry services or tour boat services or tour boat renting services</p> <p>10.8.2 Tour boat port services</p> <p>10.8.3 Amusement parks</p> <p>10.8.4 Thai cultural centers or Thai art and craft centers</p> <p>10.8.5 Open zoo</p> <p>10.8.6 Museum</p>	<p>Bare-boat renting service for other to provide boat renting service shall not be promoted.</p> <p>Project must have facilitating equipment such as boat lifting equipment, inland boat deck, or boat garage for maintenance purpose.</p> <ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 500 million baht. 2. Project details must be approved by the Board. <ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 30 million baht. 2. Performance details must be approved by the Board. 3. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. <ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 500 million baht. 2. The area must not less than 500 rai. 3. Project details must be approved by the Board. 4. 15 percent of the total area must be allocated as green area and another 15 percent as car park. <ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 30 million baht. 2. Project details must be approved by the Board. 	<p>A3</p> <p>A3</p> <p>A3</p> <p>A3</p> <p>A3</p> <p>A3</p>

Activities	Conditions	Incentives
10.8.7 Race tracks	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 1,000 million baht. 2. Project must obtain a standard certificate from the Federation International de L'Automobile (FIA) or Federation International de Motocyclisme (FIM) for the circuits race/track. 3. In case of other track varieties such as drag, drift, and supercross must be constructed according to comparable or international standards or guidelines. 4. Project must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 	A3
10.8.8 Cable car	Project must have capital investment (excluding cost of land and working capital) of not less than 100 million baht.	A3
10.8.9 Cruise terminal	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project must have facilities and utilities necessary to support the cruises and tourists such as passenger terminal, customs clearance space and immigration area. 	A3
10.8.10 Man-made attractions	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project details must be approved by the Board or related government agency. 3. Project must provide technology as a main service. 	A3
10.9 Activities to support tourism 10.9.1 Hotel	<ol style="list-style-type: none"> 1. Project must have number of rooms and investment as follows: <ol style="list-style-type: none"> 1.1 In case of the hotel has not less than 100 rooms, a minimum investment per room (excluding land cost and working capital) must not be less than 2 million baht. 	

Activities	Conditions	Incentives
10.9.2 Convention hall	<p>1.2 In case of the hotel has less than 100 rooms, a minimum investment (excluding land cost and working capital) must not be less than 500 million baht.</p> <p>1.3 In case of the project apply for promotion under Measure for small and medium enterprise (SMEs). The hotel must provide at least 20 rooms but not less than 99 rooms, a minimum investment per room (excluding cost of land and working capital) must not be less than 1 million baht.</p>	
	2. Project must be standardized approved by the Office of the Board of Investment	
	3. Project shall be eligible for the following incentive:	
	3.1 For project located in Krabi, Bangkok, Kanchanaburi, Khon Kaen, Chachoengsao, Chon Buri, Chiang Mai, Nakhon Pathom, Nakhon Ratchasima, Nonthaburi, Pathum Thani, Prachuab Khiri Khan, Phra Nakhon Si Ayuthaya, Phang-nga, Phetchanuri, Phuket, Rayong, Songkla, Samut Prakan, Samut Sakhon, Saraburi and Surat Thani, shall not be eligible for import duty on machinery exemption.	B
	3.2 For projects located in other provinces	A4
10.9.3 International exhibition center	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.	A3
	2. Project must have suitable facilities and equipment.	
	3. Project's blueprints must be approved by the Board.	
	1. Indoor exhibition area must not be less than 25,000 square meters.	A3
	2. Every hall must have a business meeting room.	

Activities	Conditions	Incentives
Logistics Industry		
<p>10.10 Mass transit systems, transportation of bulk goods and loading/unloading facilities</p> <p>10.10.1 Commercial airports</p> <p>10.10.2 Air transportation services</p> <p>10.10.3 Maritime transportation services</p> <p>10.10.4 Rail transport</p> <p>10.10.5 Pipeline transportation (except for water pipeline)</p> <p>10.10.6 Loading/unloading facilities for cargo ship</p> <p>10.10.7 Container yards or inland container depots (ICD)</p>	<p>Project must follow the Civil Aviation Authority of Thailand (CAAT) instruction for using used machine import from oversea in the promoted project.</p> <p>Project must use modern loading technology approved by the Board.</p>	<p>A2</p> <p>A3</p> <p>A2</p> <p>A2</p> <p>B</p> <p>A3</p> <p>A3</p>
<p>10.11 Logistics service centers</p> <p>10.11.1 Distribution centers with smart system</p>	<ol style="list-style-type: none"> 1. Project must include a warehouse with advanced technology and computerized systems such as Automatic Storage and Retrieval Systems (ASRS) and information technology support systems. 2. Project must have capital investment (excluding cost of land and working capital) of at least 1,000 million baht. 3. The following activities must be done within 3 years from the date of issuance of promotion certificate: <ol style="list-style-type: none"> 3.1 Project must utilize a data center or co-location in Thailand for data management. 3.2 Project must employ Thai personnel with bachelor degree and above in the fields related to science and technology such as engineering, artificial intelligence and data science at least 20 percent of the total project's employment. 	<p>A2</p>

Activities	Conditions	Incentives
	<p>3.3 Project must include data analytics or data management activities related to digital transactions in Thailand with substantial local team participation as approved by the Board.</p> <p>3.4 Project must include an advanced digital training program such as Big Data and Data Analytics as approved by the Board.</p> <p>3.5 Project must include research and development activities or a research and development co-operation program with Thai educational or research institutions as approved by the Board.</p>	
10.11.2 International Distribution Centers (IDC)	<ol style="list-style-type: none"> 1. The paid-up registered capital must not be less than 10 million baht. 2. Project must provide a goods storage facility that is controlled by a modern computerized system. 3. Project must have capital investment (excluding cost of land and working capital) of at least 100 million baht. 4. The center must distribute goods to at least 5 countries and the proportion of income from the management fee of product that customers distribute abroad must be more than 50 percent of the total income. 	A3
10.11.3 Distribution Center (DC)	<ol style="list-style-type: none"> 1. The paid-up registered capital must not be less than 10 million baht. 2. Project must provide a goods storage facility that is controlled by a modern computerized system. 	B