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For more information regarding new and amended promoted activities, please scan:



Digital, Creative Industries, and High Value Service

Investment Promotion Division 4

Section 7 Public Utilities

Activities	Conditions	Incentives
Low-income housing projects		
7.3 Low-income housing projects	- Housing project applying for promotion must comply with the following area requirements: - For condominiums, the usable area must be at least 24 square meters per unit. - For townhouses or detached homes, the usable area must be at least 70 square meters per unit. - Housing project applying for promotion must be sold to natural persons who are Thai nationals with a net monthly income not exceeding 50,000 baht. - Sale of one housing unit is restricted to one buyer only. - Housing units must be sold at a price including land, not exceeding 1,500,000 baht per unit. - Project must have residences that comply with the specified conditions for at least 80% of the project's total residential units. - Project must have amenities including parking space, closed-circuit television (CCTV) throughout the project, 24-hour security personnel, cleaning staff, common areas, and other facilities in an appropriate proportion. - Building layouts and plans must be approved by the Board. - Project must obtain a building construction permit according to the building control laws or other related regulations. - Project must obtain approval from the Government Housing Bank before submitting the application for promotion.	A4 For CIT exemption only

Section 8 Digital Industry

Activities	Conditions	Incentives
	10. Eligible investments for the calculation of corporate tax exemption include only construction costs of roads, public utilities, or facilities in the common areas for public benefits of the project. Construction costs for residences, houses, buildings, or commercial structures, whether for rent or sale, are excluded. The corporate income tax exemption will be calculated based on the proportion of residential areas, in accordance with the criteria specified by the OBOI. 11. Project is not eligible to apply for additional incentives under other measures. 12. Project may be amended to increase the scale of operations within the effective period of this announcement. 13. Application for promotion must be submitted by the last working day of 2025.	

Digital Industry

8.1 Digital Technology 8.1.1 Development of software, digital platform, or digital content	1. Investment capital of each project must not be less than 1,500,000 baht per year, calculated based on the salary expenses for Thai information technology personnel who are additionally employed after applying for promotion and/or temporarily employed Thai information technology personnel. 2. Project must have development processes of software, digital platforms, or digital content in Thailand, as stipulated by the Office. 3. Investment promotion of this activity does not include retail and wholesale sales of all product types. 4. Corporate income tax exemption cap will be annually determined at 100% of the actual expenditures incurred in the year of application for the incentive, as follows: Expenditure on salaries for Thai technology information personnel additionally employed after applying for promotion.	A2
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Activities	Conditions	Incentives
8.1.2 Modification of software, digital platforms, or digital content	• Expenditure on salaries for temporarily employed Thai information technology personnel. • Expenditure on training courses related to information technology development to develop Thai personnel's skills. • Expenditure on the operation to acquire the standard quality system certificates ISO 29110 or CMMI from level 2 or other equivalent international standards. 5. Project is allowed to utilize existing or used machinery. 6. Project must meet the full operation deadline within 12 months after the investment promotion certificate issuance. No extension of the full operation deadline will be granted. 7. No extension of the machinery importation deadline will be granted.	
	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 submit a plan for modifying the marketed or serviced software, digital platforms or digital content in compliance with the conditions specified by the Office. 3. Project is not allowed to amend the activity category for promotion. 4. Project is allowed to utilize existing or used machinery. 5. Project must manage to meet the full-operation deadline within 12 months of the investment certificate issuance. No extension of the full operation deadline is allowed. 6. No extension of the machinery importation deadline is allowed. 7. No permission to own land will be granted for the operation of promoted activity.	B

Activities	Conditions	Incentives
8.2 Digital Infrastructure 8.2.1 Data center 8.2.1.1 Data center with high energy efficiency	1. Project must have a Power Usage Effectiveness (PUE) value of not exceeding 1.3. 2. Project must provide services such as server co-location, managed service, customer's backup service, disaster recovery services (DRS), data hosting service, etc. 3. Project must install an electrical system to support the electrical power capacity of IT equipment (IT Load) of at least 2 MW. 4. Project must have a main hi-speed telecommunication system that connects the data center to domestic and international telecommunication centers for at least 4 systems. Each domestic system must have a minimum speed of 10 Gbps for at least 3 systems. The combined speed of the entire system must be at least 60 Gbps. 5. Project must be able to service clients during maintenance or equipment replacement in the system (concurrently maintainable). 6. Project must have an engine generator system with a continuous rating that supports the total power load of the data center, and a backup system to ensure continuous operation if any engine generator fails or ceases to function. 7. Project must have equipment or backup systems, such as UPS, IT cooling, and UPS cooling, that can operate immediately if the main system fails and ensures uninterrupted services. 8. Project must have backup independent distribution paths within the electricity distribution system. 9. Project must have a risk prevention system for damage caused by the failure or malfunction of any individual equipment. 10. Project must have a highly efficient air conditioning system, with a backup system. 11. Project must have a fire prevention system for the entire area.	A2

Activities	Conditions	Incentives
8.2.1.2 Other data centers	12. Project must have a 24-hour security system 13. Project must obtain ISO/IEC 27001 (data center) before utilizing the corporate income tax exemption incentive. 14. Project is not required to obtain quality standard certifications such as ISO 9000 or ISO 14000, or other equivalent international standards. 15. Project must submit a water management plan that ensures the efficient and appropriate use of water resources. 16. Project must submit a plan outlining activities that contribute benefits to Thailand, such as organizing training programs, collaborating with educational institutions on curriculum development or conducting joint research and development, enhancing the skills of Thai SME entrepreneurs, or supporting the domestic supply chain, etc. The project must completely implement the proposed plan before utilizing the corporate income tax exemption incentive.	
	1. Project must provide services such as server colocation, managed services, customer backup services, disaster recovery services (DRS), data hosting services, etc. 2. Project must install an electrical system to support the electrical power capacity of IT equipment (IT Load) of at least 2MW. 3. Project must have a main hi-speed telecommunication system that connects the data center to domestic and international telecommunication centers for at least 4 systems. Each domestic system must have a minimum speed of 10 Gbps for at least 3 systems. The combined speed capacity of the entire 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).	A3

Activities	Conditions	Incentives
	5. Project must have an engine generator system with a continuous rating that supports the total power load of the data center, and a backup system to ensure continuous operation in case any engine generator fails or ceases to function. 6. Project must have equipment or backup systems, such as UPS, IT cooling, and UPS cooling, that can operate immediately if the main system fails and ensures uninterrupted services. 7. Project must have backup independent distribution paths within the electricity distribution system. 8. Project must have a risk prevention system for damage caused by the failure or malfunction of any individual equipment. 9. Project must have a highly efficient air conditioning system, with a backup system. 10. Project must have a fire prevention system for the entire area. 11. Project must have a 24-hour security system. 12. Project must obtain ISO/IEC 27001 certification (data center) before utilizing the corporate income tax exemption incentive. 13. Project is not required to obtain quality standard certifications such as ISO 9000 or ISO 14000, or other equivalent international standards. 14. Project must submit a water management plan that ensures the efficient and appropriate use of water resources. 15. Project must submit a plan outlining activities that contribute benefits to Thailand, such as organizing training programs, collaborating with educational institutions in curriculum development or conducting joint research and development, enhancing the skills of Thai SME entrepreneurs, or supporting the domestic supply chain, etc. The project must completely implement the proposed plan before utilizing the corporate income tax exemption incentive	

Activities	Conditions	Incentives
8.2.2 Cloud Services	1. Project must be located in at least two data centers certified to ISO/IEC 27001 (data center) in Thailand. 2. All data centers must be interconnected with a minimum speed of 10 Gbps on each connection, with a backup connection at the same speed capacity. 3. Project must obtain ISO/IEC 27001 for cloud security and ISO/IEC 20000-1 standard for cloud service before exercising the corporate income tax exemption incentive and before the full operation deadline. 4. The project must submit a plan outlining activities that contribute benefits to Thailand, such as organizing training programs, collaborating with educational institutions on curriculum development or conducting joint research and development, enhancing the skills of Thai SME entrepreneurs, or supporting the domestic supply chain. The project must completely implement the proposed plan before utilizing the corporate income tax exemption incentive.	A2
8.2.3 International high-speed marine communication circuits	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.	A2
8.2.4 Data Hosting Services		
8.2.4.1 Data hosting services providing rental services of computing equipment with advanced processing capabilities, such as GPU-based systems	1. Project must provide server rental services for data hosting. 2. Project must be located in at least two data centers certified to ISO/IEC 27001 (data center) in Thailand. 3. Project must have a capital investment of at least 5,000 million baht (excluding the cost of land and working capital).	A2

Activities	Conditions	Incentives
8.2.4.2 Other data hosting services	4. Project must submit a plan outlining activities that contribute benefits to Thailand, such as organizing training programs, collaborating with educational institutions in curriculum development or conducting joint research and development, enhancing the skills of Thai SME entrepreneurs, or supporting the domestic supply chain, etc. The project must completely implement the proposed plan before exercising the corporate income tax exemption incentive.	
	1. Project must provide server rental services for data hosting. 2. Project must be located in at least two data centers certified to ISO/IEC 27001 (data center) in Thailand. 3. Project must have capital investment of at least 5,000 million baht, excluding the cost of land and working capital. 4. Project must submit a plan outlining activities that contribute benefits to Thailand, such as organizing training programs, collaborating with educational institutions in curriculum development or conducting joint research and development, enhancing the skills of Thai SME entrepreneurs, or supporting the domestic supply chain, etc. The project must completely implement the proposed plan before utilizing the corporate income tax exemption incentive.	A3
8.3 Digital ecosystem supported business		
8.3.1 Innovation park	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. 2. There must be incubation plan for innovation development as approved by the Board. 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.	A1

Activities	Conditions	Incentives
8.3.2 Maker space or fabrication laboratory	4. There must be employment of mentor to provide advice on business operation and innovation development. 5. The service area must not be less than 1,000 square meters.	
	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	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

Activities	Conditions	Incentives
Smart City Development		
8.4 Smart City Development 8.4.1 Smart City Area Development	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. 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. Project must approved by the Board or agencies responsible for smart city development before submitting the application for 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.	A2
8.4.2 Smart city system development	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.	A2

Section 9 Creative Industry

Activities	Conditions	Incentives
Light Industries		
9.1 Creative product design and development	- Project must consist of 2 components, as follows: - Information system for design - Conceptual design and creation system - Project must consist of one of the following components: - Engineering design system - Prototype design creation and performance testing system - Prototype standard testing and user acceptance testing system - At least 70% of total employees in the project must be Thai. - 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 the relevant agencies, such as the Thailand Textile Institute or the National Innovation Agency (Public Organization). - Project must have substantial production processes that sufficiently transform the main raw material into finished products, such as resulting in a change in tariff classification at least at the 4-digit level, etc	A2
9.3 Manufacture of functional yarn or functional fabric	- Project must be approved by the relevant agencies, such as the Thailand Textile Institute or the National Innovation Agency (Public Organization) - Project must have substantial production processes that sufficiently transform the main raw material into finished products, such as resulting in a change in tariff classification at least at the 4-digit level, etc.	A3
9.4 Manufacture of recycled fiber	Project must use domestic scraps or waste only.	A4

Activities	Conditions	Incentives
9.5 Manufacture of other fiber, yarn, or fabric.	Project must have substantial production processes that sufficiently transform the main raw material into finished products, such as resulting in a change in tariff classification at least at the 4-digit level, etc.	B
9.6 Bleaching, dyeing and finishing, or prining and finishing, or printing	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. 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.	A3
9.7 Manufacture of garments and household textiles		B
9.8 Manufacture of bags, shoes, or products made of leather or artificial leather.	1. Project must have substantial processes that sufficiently transform the main raw material into finished products, such as resulting in a change in tariff classification at least at the 4-digit level, etc. 2. Only bag manufacturing activities must have Thai nationals holding at least 51% of the registered capital, except for projects located in the Special Economic Development Zones.	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

Activities	Conditions	Incentives
9.11 Manufacture of musical instrument		B
9.12 Manufacture of furniture or parts	1. Project must have substantial essential production processes that sufficiently transform the main raw material into finished products, such as resulting in a change in tariff classification at least at the 4-digit level, etc. 2. Project must have Thai nationals holding at least 51% of the registered capital, except for projects located in the Special Economic Development Zones.	B
9.13 Manufacture of toys		B
9.14 Manufacture of printed materials	1. Project must have substantial production processes that sufficiently transform the main raw material into finished products, such as resulting in a change in tariff classification at least at the 4-digit level, etc. 2. Project must have Thai nationals holding at least 51% of the registered capital, except for projects located in the Special Economic Development Zones.	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 corporate income tax exemption)
9.16 Motion picture support services	Motion picture support services shall include production of movies, documentaries, animation and commercial, which have one of the following scopes of business: 1. Rental services of movie production equipment and/or movie production props must have main equipment/machinery such as camera, grip equipment, light set. 2. Film development and duplication services must have main equipment/machinery such as film development machine, film duplication machine, digital film duplication machine.	A3

Activities	Conditions	Incentives
9.17 Industrial zone for motion picture production (Movie Town)	- Sound recording services must have main equipment/machinery such as digital sound recorder, digital sound editing machine, digital sound mixing machine. - 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. - 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. - Standardized movie production studio rental services for movie and television program production, both indoor and outdoor studio. Must provide the following facilities as follows: - Standardized movie production and/or television program studio, both indoor and outdoor studio. - 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)	- Annual selling and administrative expenses must be at least 10 million baht. - Must have a business plan and scope of business as follows: - 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	B

Activities	Conditions	Incentives
	• 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 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. 2.3 Information services on goods sourcing. 2.4 Engineering and technical services, excepts those related to architectural and civil engineering services. 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: • Importing of wholesale • Training Services • Installation, maintenance and repair • Calibration 2.6 Wholesaling of products manufactured in Thailand. 2.7 International business process outsourcing whose services are provided through telecommunication networks such as Administration Services, Finance & Accounting Services, Human Resource Services, Sales & Marketing Services, Customer Services and Data Processing. 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. 4. Not eligible for imported duties on machinery exemption.	

Activities	Conditions	Incentives
10.1.2 International Business Center (IBC)	1. Must have business plans in providing services for associated enterprises as follows: 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 • 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 1.13 Office building or factory building rental service for associated enterprise 1.14 Other supporting services as approved by the Board 2. The paid-up registered capital must not be less than 10 million baht.	B

Activities	Conditions	Incentives
10.1.3 International Procurement Office (IPO)	3. Project must employ at least 10 skilled and knowledgable staff for IBC, exeptions 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. 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. 5. In case of offering loans to associated enterprises; at least 1 scope of business listed in 1.1-1.9 must be involved. 6. Only machinery used for R&D and training activities are eligible for import duty exemption. 7. Not eligible for import duty exemption on raw and essential materials used in the production for export.	B
	1. Project must be procurement of raw materials, parts, and components used in manufacturing industries. 2. Project must own or rent a warehouse and manage inventory with the IT-based system exclusive for warehouse management. 3. Project must have appropriate activities of merchandise procurement and management such as quality inspection and packaging. 4. Project must have several procurement resources, at least including a domestic resource. 5. Project must be domestic wholesale and/or overseas exports. 6. The paid-up registered capital must not be less than 10 million baht.	

Activities	Conditions	Incentives
10.2 Research and Development	1. Project must have one of the following scopes of business: 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
	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).	
10.3 Engineering Design	- The investment promotion of this activity does not include civil engineering and architectural design. - Project must have expenses on salaries for engineering design 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
10.4 Scientific laboratories		A1
10.5 Calibration services		A1
10.6 Product sterillization service		A2
10.7 Human resources development		
10.7.1 Vocational training center	- Project must have teach or train technical courses in specific fields, including design training center, as approved by the Board. - Project must have necessary equipment, vocational training lab, and others.	A1
10.7.2 High-potential academies and institutions for higher education	<u>High-potential academies</u> - Project must be high-potential academy, which focuses on science and technology education. - Project must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential academies designated by the Cabinet. - Project must comply with rules and regulations as approved by the Board. <u>High-potential institutions for higher education</u> - Project 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.	A1

Activities	Conditions	Incentives
	- 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. - Project must comply with rules and regulations as approved by the Board.	

Tourism Industry

10.8 Tourism promotion services		
10.8.1 Ferry services or tour boat services or tour boat renting services	Bare-boat renting service for other to provide boat renting service shall not be promoted.	A3
10.8.2 Tour Boat Port Services	- Project must include facilitating equipment such as boat lifting systems, inland boat decks, or boat garages for maintenance purposes. - Incentives will be granted as follows: - For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports. - For a project with an operational facility located in other provinces.	A2 A3
10.8.3 Amusement Parks	- Project must have a capital investment of at least 500 million baht (excluding the cost of land and working capital). - Project components must be approved by the Board. - Incentives will be granted as follows: - For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as designated by the Ministry of Tourism and Sports. - For a project with an operational facility located in other provinces.	A2 A3

Activities	Conditions	Incentives
10.8.4 Thai cultural centers or Thai art and craft centers	1. Project must have a capital investment of at least 30 million baht (excluding the cost of land and working capital).	A2
	2. Presentation and performance formats must be approved by the Board.	
	3. Project must have Thai nationals holding at least 51 percent of the registered capital.	
	4. Incentives will be granted as follows:	
	4.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports.	A2
	4.2 For a project with an operational facility located in other provinces.	A3
10.8.5 Open zoo	1. Project must have a capital investment of at least 500 million baht (excluding the cost of land and working capital).	
	2. Project must have a land area of at least 500 rai.	
	3. Project components must be approved by the Board.	
	4. The project must allocate at least 15% of the total land area each for green space and car park.	
	5. Incentives will be granted as follows:	
	5.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports.	A2
	5.2 For a project with an operational facility located in other provinces.	A3
10.8.6 Museum	1. Project must have a capital investment of at least 30 million baht (excluding the cost of land and working capital).	
	2. Project details must be approved by the Board.	
	3. Incentives will be granted as follows:	
	3.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as designated by the Ministry of Tourism and Sports.	A2
	3.2 For a project with an operational facility located in other provinces.	A3

Activities	Conditions	Incentives
10.8.7 Motor racing circuit	1. Project must have a capital investment of at least 1,000 million baht (excluding the cost of land and working capital). 2. Project must obtain a standard certificate from Fédération Internationale de L'Automobile (FIA) or Fédération Internationale de Motocyclisme (FIM) for circuit racetrack. 3. Construction of other types of racetracks, such as drag strips, oval tracks, or off-road tracks, must comply with comparable or internationally recognized standards and guidelines. 4. Project must implement measures to prevent and control any hazards or disturbances to neighboring communities. 5. Incentives will be granted as follows: 5.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports. 5.2 For a project with an operational facility located in other provinces.	A2 A3
10.8.8 Cable car or Electric tram for tourism	1. Project must have a capital investment of at least 100 million baht (excluding the cost of land and working capital). 2. Incentives will be granted as follows: 2.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports. 2.2 For a project with an operational facility located in other provinces.	A2 A3
10.8.9 Cruise terminal	1. Project must have a capital investment of at least 100 million baht (excluding the cost of land and working capital). 2. The project must include necessary facilities and infrastructure to accommodate cruise ships and tourists, such as a passenger terminal and designated areas for customs clearance and immigration procedures, among others.	

Activities	Conditions	Incentives
10.8.10 Man-made attractions	3. Incentives will be granted as follows:	A2
	3.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports.	
	3.2 For a project with an operational facility located in other provinces.	A3
	1. Project must have a capital investment of at least 100 million baht (excluding the cost of land and working capital).	A2
10.8.11 Organization of world-class music, sports, and international festival events.	2. Types and components of tourist attractions must be approved by the Board or relevant government agencies.	
	3. Project must utilize technology as the primary tool in the service process.	
	4. Incentives will be granted as follows:	
	4.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as designated by the Ministry of Tourism and Sports.	A3
	4.2 For a project with an operational facility located in other provinces.	
	1. Project must submit a plan for organizing world-class music, sports, and international festival events within the business scope approved by the Board. This excludes the organization of conferences and trade shows as primary events.	B
	2. Minimum investment of 100 million baht per event, including related expenses on managing the world-class music, sports, and international festival events complying with the conditions specified by the Office, is required.	
	3. Project must submit an event organization plan for the Office’s approval before utilizing the promotion incentives. The plan submission must include bidding documents or proof of ownership rights for organizing the world-class music, sports, and international festival events within the promoted business scope.	

Activities	Conditions	Incentives
	4. No extension of the machinery importation deadline is allowed. 5. Project is allowed to utilize imported used machinery without a restriction on the machinery ages and without a requirement for certification by a recognized agency regarding the efficiency, environmental impact and energy usage of the machinery. Incentives: Incentives will be granted for 3 years from the date of promotion certificate issuance, as follows: 1. Exemption from import duties on machinery. 2. Permission for foreign nationals to enter the country and foreign experts or specialists to work in the promoted activities.	
10.9 Activities to support tourism 10.9.1 Hotel	1. Project must have the number of rooms and capital investment as follows: 1.1 Hotels with 100 or more guest rooms must have a capital investment per room of at least 2 million baht (excluding the cost of land and working capital). 1.2 Hotels with fewer than 100 guest rooms must have a capital investment of at least 500 million baht (excluding the cost of land and working capital). 1.3 Project applying for promotion under the Investment Promotion Measures for Small and Medium Enterprises (SMEs) must have at least 20 but not more than 99 guest rooms, and a capital investment per room of at least 1 million baht (excluding the cost of land and working capital). 2. Hotels must meet the standards specified by the Office of the Board of Investment. 3. Incentives will be granted as follows: 3.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports. 3.2 For a project with an operational facility located in other provinces, no import duty exemption on machinery will be granted	A3 B

Activities	Conditions	Incentives
10.9.2 Convention hall	1. Total convention area must be at least 4,000 square meters. Total area of the largest hall must be at least 3,000 square meters. 2. Project must be equipped with appropriate tools and facilities. 3. Floor plans and layouts must be approved by the Board. 4. Incentives will be granted as follows: 4.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports. 4.2 For a project with an operational facility located in other provinces.	A2 A3
10.9.3 International Exhibition Center	1. Total indoor exhibition area must be at least 25,000 square meters. 2. Every exhibition hall must have a business meeting room. 3. Incentives will be granted as follows: 3.1 For a project with an operational facility located in the high-potential tourism provinces (secondary cities) as specified by the Ministry of Tourism and Sports. 3.2 For a project with an operational facility located in other provinces.	A2 A3
Logistics Industry		
10.10 Mass transit systems, transportation of bulk goods and loading/unloading facilities	Project must follow the Civil Aviation Authority of Thailand (CAAT) instruction for using used machine import from oversea in the promoted project.	
10.10.1 Commercial airports		A2
10.10.2 Air transportation services		A3
10.10.3 Maritime transportation services		A2
10.10.4 Rail transport		A2
10.10.5 Pipeline transportation (except for water pipeline)		B

Activities	Conditions	Incentives
10.10.6 Loading/unloading facilities for cargo ship	Project must use modern loading technology approved by the Board.	A3
10.10.7 Container yards or inland container depots (ICD)		A3
10.11 Logistics service centers		A2
10.11.1 Distribution centers with smart system		
	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: 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. 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. 3.4 Project must include an advanced digital training program such as Big Data and Data Analytics as approved by the Board. 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.	

Activities	Conditions	Incentives
10.11.2 International Distribution Centers (IDC)	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)	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

Notes