

Section 7: Service and Public Utilities

Activities		Conditions	Incentives	Investment Promotion Division	
7.1	Public utilities and basic services	Must be approved by relevant government agencies.			
7.1.1	Production of electricity or electricity and steam				
7.1.1.1	Production of electricity or electricity and steam from garbage or refuse derived fuel		A 1	3	
7.1.1.2	Production of electricity or electricity and steam from renewable energy, such as solar energy, wind energy, biomass or biogas, etc. except from garbage or refuse derived fuel		A 2	3	
7.1.1.3	Production of electricity or electricity and steam from other energy sources		1. In case of cogeneration. 2. If the project uses coal, it must only use clean coal technology.	A 4 A 4	3 3
7.1.2	Production of tap water, industrial water or steam			A 3	3
7.1.3	Container yards or inland container depots			A 3	4
7.1.4	Loading/unloading facilities for cargo ship		Must use modern technology approved by the Board.	A 3	4
7.1.5	Commercial airports			A 2	4
7.1.6	Digital Infrastructure		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		
7.1.6.1	International high-speed marine communication circuits	A 2		5	
7.2	Natural gas station ^{1,2}		B 1	3	

1. This category is not eligible for a promotion under the measure to promote improvement in production efficiency by upgrading and replacing machinery for manufacturing according to Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560).
2. This category is not eligible for a promotion for additional rights and benefits to promote a utilization of modern machinery and robotics system for manufacturing (Announcement of the Board of Investment No. 10/2560)

CIT Exemption

A 1 = 8 years (No Cap)

A 2 = 8 year

A 3 = 5 year

A 4 = 3 year

Activities		Conditions	Incentives	Investment Promotion Division
7.3	Mass transit systems and transportation of bulk goods	Must be approved by relevant government agencies.		
7.3.1	Rail transport		A 2	4
7.3.2	Pipeline transportation (except for water pipeline)		B 1	4
7.3.3	Maritime transportation services		A 2	4
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	4
7.4	Logistics service centers	<ol style="list-style-type: none"> The paid-up registered capital must not be less than 10 million baht. Must provide a goods storage facility that is controlled by a modern computerized system. International distribution center projects will have additional conditions, as follows: <ol style="list-style-type: none"> Must have a minimum investment (excluding cost of land and working capital) of at least 100 million baht. The center must distribute goods to at least 5 countries. Distribution Center (DC) projects are not eligible for merit-based privileges. 		
7.4.1	Distribution Centers: DC		B 1	4
7.4.2	International Distribution Centers - IDC		A 3	4
7.7	Trade and Investment Support Office: TISO ^{1, 2, 3}	<ol style="list-style-type: none"> Annual sales and administrative expenses must be at least 10 million baht. Must have a business plan and scope of business approved by the Board, as follows: <ol style="list-style-type: none"> Monitoring and/or servicing associated enterprises including providing or letting office or factory building to company's associated enterprises. 	B 2	4

Remarks: Activity 7.5 and 7.6 are withheld according to the Announcement No. Ngor 1/2561 dated December 11, 2018.

- This category is not eligible for a promotion under Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560) under these following measures:
 - Measure to promote energy conservation, alternative energy utilization or reduction of environmental impact
 - Measure to promote the investment on research and development and engineering designs for efficiency improvement
- This category is not eligible for a promotion under the measure to promote improvement in production efficiency by upgrading and replacing machinery for manufacturing according to Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560).
- This category is not eligible for a promotion for additional rights and benefits to promote a utilization of modern machinery and robotics system for manufacturing (Announcement of the Board of Investment No. 10/2560)

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	<p>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.</p> <p>2.3 Information services on goods sourcing.</p> <p>2.4 Engineering and technical services, except those related to architecture and civil engineering services.</p> <p>2.5 Business activities related to machinery, engines, tools and equipment, such as:</p> <ul style="list-style-type: none"> - Importing for wholesaling - Training services - Installation, maintenance and repair - Calibration <p>2.6 Wholesaling products manufactured in Thailand.</p> <p>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.</p> <p>3. Trade and investment support office projects are not eligible for merit-based privileges.</p>		
7.8 Energy Service Company (ESCO)	Must be approved by Ministry of Energy before submitting an investment promotion application.	A 1	3

Activities	Conditions	Incentives	Investment Promotion Division
<p>7.9 Real estate development for industrial use</p> <p>7.9.1 Industrial zone or industrial estate</p> <p>7.9.1.1 Industrial zone or industrial estate</p>	<ol style="list-style-type: none"> 1. Projects in Bangkok and Samut Prakarn are not eligible for promotion. 2. Total land area of the project must not be less than 500 rai. 3. Factory-designated area must not be less than 60 percent and not more than 75 percent of the total area, except projects with a total area of over 1,000 rai, whose factory-designated area must be approved by the Board of Investment. 4. Other conditions as specified by the Board are as follows: <ol style="list-style-type: none"> 4.1 The main road <p>If the total area is over 1,000 rai, the road must have four lanes of not less than 30 meters wide, including road surface of not less than 14 meters wide, traffic island and pavement of not less than 2 meters wide each side and road shoulder or surface wide enough for an emergency stop.</p> <p>If the total area is over 500 and up to 1,000 rai, the road must have two lanes with road not less than 20 meters wide, including road surface of not less than 7 meters wide and pavement of not less than 2 meters wide each side and a road shoulder or surface wide enough for an emergency stop.</p> 4.2 The minor road must have a surface of not less than 8.5 meters wide and a shoulder of not less than 2 meters wide each side. 4.3 Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool. 	<p>A 3</p>	<p>3</p>

Activities	Conditions	Incentives	Investment Promotion Division
	<p>4.4 Wastewater discharge system must be completely separate from rainwater discharge system.</p> <p>4.5 Projects must have an approved system of collection and elimination of garbage, as approved by the Board.</p> <p>4.6 Factories located in industrial zones must be according to target industries, and not on the list of forbidden industries, specified in the environmental impact assessment report approved by the Expert Review Committee of the Office of Natural Resources and Environmental Policy and Planning (ONEP).</p> <p>4.7 The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office.</p> <p>4.8 The zone must develop about 25 percent of its total land area, or as approved by the Board, for public utility services within two years from the date of investment promotion certificate issuance.</p>		
<p>7.9.1.2 Gem and jewelry industrial zone</p>	<ol style="list-style-type: none"> 1. The total area must not be less than 100 rai. 2. Area for operations related to gems or jewelry must not be less than 40 percent of the total area. 3. Projects must have a sales area for gems and jewelry. 4. Projects must provide appropriate security systems. 5. Projects must have meeting rooms, exhibition halls and business centers. 	<p>A 3</p>	<p>5</p>
<p>7.9.1.3 Logistics park</p>	<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. 	<p>A 3</p>	<p>4</p>

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> 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 Free Zone. 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. 		
<p>7.9.1.4 Industrial zone for motion picture production (Movie Town)</p>	<p>Must provide the following facilities:</p> <ul style="list-style-type: none"> - Indoor studio and outdoor studio - Post production services, e.g. film developing and duplicating, special effects, computer animation, sound lab 	A 3	5
<p>7.9.1.5 Industrial estate or industrial zone for environmental protection</p>	<p>Must be approved by Ministry of Industry before submitting the investment promotion application.</p>	A 3	3
<p>7.9.1.6 Rubber industrial zone (Rubber City)</p>	<p>As specified by the Board.</p>	A 3	1
<p>7.9.1.7 Aircraft or aerospace industrial zone or industrial estate</p>	<ol style="list-style-type: none"> 1. The total area must not be less than 100 rai. 2. Projects must allocate some or all of its area for bonded warehouse or free zone. 3. Project must have an area for aircraft and parts maintenance and repair centers. 	A 3	2

Activities		Conditions	Incentives	Investment Promotion Division
		<ol style="list-style-type: none"> 4. Project must have sufficient public utilities and facilities such as roads, rainwater drainage and flood prevention systems, waterworks, wastewater treatment system, telecommunications and electricity systems, fire protection system, industrial waste management system and an appropriate security system as approved by the Board. 5. Project must be approved by related agencies. 		
7.9.1.8	Food innovation industrial zone (Food Innopolis)	<ol style="list-style-type: none"> 1. Projects must be located in the areas approved by the Ministry of Science and Technology and the Office of the Board of Investment. 2. Project must have the science, technology and innovation infrastructure ready to support commercial R&D such as operational R&D laboratories, pilot plants, production trial areas, market testing areas (living lab), and space for rent for the private sector to establish R&D and innovation center. 3. Project must have a central lab with equipment and apparatus necessary for R&D and innovation activities, as well as stationed technicians to support the private sector in conducting R&D and innovation activities. 4. Project must provide facilities such as conference room, seminar room, communication systems and electrical backup system. 5. Project must have appropriate wastewater and sewage treatment system in accordance with the regulation. 	A 1	1
7.9.2	Industrial zone or technology industrial zone			
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. 	A 1	4

Activities	Conditions	Incentives	Investment Promotion Division
<p>7.9.2.2 Digital park</p>	<ol style="list-style-type: none"> 3. Must have a continuous electricity backup system. 4. Must have other facilities, as approved by the Board. 1. The total area must not less than 5,000 square meters. 2. The project must have a development plan for digital estate or digital zone approved by the Board of Investment with the following details. <ol style="list-style-type: none"> 2.1 Must have a digital infrastructure, <ul style="list-style-type: none"> - such as High-speed fiber-optic communication throughout the digital terrain - There must be a primary telecommunications system that has high-speed digital lines wired to national and international telecommunications centers. - There must be a continuous power supply system 2.2 It must have an innovative infrastructure that supports commercial research and development, such as research and development laboratories. Experimental area The Living Lab and the rental space for the establishment of a private research and development center. 2.3 Must have facilities to serve the people in the area as approved by the Board, such as conference room, etc. 	A 1	5
<p>7.9.2.3 Data center</p>	<ol style="list-style-type: none"> 1. Must provide complementary service for customers located in project, e.g. server co-location, managed service, customer's server backup service, disaster recovery service (DRS), etc. 2. Area of data center must not be less than 3,000 square meters. 	A 1	5

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> 3. Must have a main hi-speed telecommunications 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. Must be able to service clients during maintenance or during equipment replacement in the system. (concurrently maintainable). 5. 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 doesn't function properly. 6. Must have equipment or backup system for 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. Must have backup independent distribution paths in electricity distribution system. 8. Must have a failure prevention system to prevent risks from damage or any malfunction in any equipment. 9. Must have a highly efficient air conditioning system, with backup system. 10. Must have fire prevention system for the entire area. 11. Must have a 24-hour security system. 12. Must be certified with ISO/IEC 27001 (data center). 		
<p>7.9.2.4 Innovation incubation center</p>	<ol style="list-style-type: none"> 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, etc. 2. There must be incubation plan for innovation development as approved by the Board. 	<p>A 1</p>	<p>5</p>

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> 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. 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. 6. The income eligible to corporate income tax exemption shall include income received from service providing to create innovation within the center, e.g. membership fee, renting of space for innovation creating, renting or fee for equipment using, fee for activity to create innovation, etc. 		
<p>7.9.2.5 Maker space or fabrication laboratory</p>	<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, e.g. CNC Machine, 3D Printer, Water jet, Tooling, Software Tools for development of artificial intelligence, Petri dish, chemical mixing equipment, etc. 3. There must be mentor to provide advice for development of innovation or prototype. 4. There must be public utilities in the project, e.g. high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc. 	<p>A 3</p>	<p>5</p>
<p>7.9.2.6 Co-working space^{1,2,3}</p>	<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. 	<p>B 1</p>	<p>5</p>

1. This category is not eligible for a promotion under Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560) under these following measures:
 - Measure to promote energy conservation, alternative energy utilization or reduction of environmental impact
 - Measure to promote the investment on research and development and engineering designs for efficiency improvement
2. This category is not eligible for a promotion under the measure to promote improvement in production efficiency by upgrading and replacing machinery for manufacturing according to Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560).
3. This category is not eligible for a promotion for additional rights and benefits to promote a utilization of modern machinery and robotics system for manufacturing (Announcement of the Board of Investment No. 10/2560)

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
<p>7.9.3 Smart industrial estates or industrial zones</p>	<ol style="list-style-type: none"> 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, e.g. office equipment, computer, printer, etc. 5. There must be basic public utility in the project, e.g. high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems, etc. <ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Must provide all of the following seven systems - Smart Mobility, Smart People, Smart Living, Smart Economy, Smart Governance, Smart Energy and Smart Environment in the area. 3. Must receive approval from the committees or agencies directly in-charge of smart city development before filing application for investment promotion. 4. Projects in Bangkok and Samut Prakan are not eligible for promotion. 5. Must have at least 500 rai of land. 6. Factory area must not be less than 60 percent and not over 75 percent of the total land area. An exception is given to business with over 1,000 rai of land, conditions of which shall be in conformity with the approval of the Board. 7. Other conditions: <ol style="list-style-type: none"> 7.1 Main road standard: <ul style="list-style-type: none"> - In case the land area is over 1,000 rai, there must be a four-lane road with not less than 30-meters right-of-way, 14-meter surface, as well as traffic island and pavement of not less than two meters in width on each side. Road shoulders must be wide enough to accommodate car parking in case of emergency. 	<p style="text-align: center;">A 2</p>	<p style="text-align: center;">3</p>

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	<ul style="list-style-type: none"> - In case land area is 500 - 1,000 rai, there must be a two-lane road with not less than 20-meter right-of-way, seven-meter surface, as well as pavement of not less than two meters in width on each side. Road shoulders must be wide enough to accommodate car parking in case of emergency. 7.2 Feeder road standard: Road surface must not be less than 8.50 meters with road shoulders of not less than 2 meters in width on each side. 7.3 Wastewater treatment system must be appropriate for wastewater quality and in conformity with wastewater standard as prescribed by law. Treated wastewater storage pond must also be available. 7.4 Wastewater drainage system and storm drainage system must be separated. 7.5 Appropriate waste collecting, storage, and disposal system as approved by the Board must be available. 7.6 Factory using the area must be in conformity with the targeted industries and prohibited industries as stipulated in the environmental impact assessment report approved by the committee of experts of the Office of Natural Resources and Environmental Policy and Planning. 7.7 Must provide public utility systems namely electricity, water supply and tap water, telephone, and postage service sufficient for factories in the industrial area. 7.8 Must arrange for land improvement for about 25 percent of the total area or for the area as approved by the Board in order that public utilities shall be ready for service within two years from the date of promotion certificate issuance. 		

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

General List of Activities Eligible for Investment Promotion ←

Activities	Conditions	Incentives	Investment Promotion Division
7.10 Cloud service	<ol style="list-style-type: none"> 1. Must be located in at least 2 data centers in Thailand that are certified with ISO/IEC 27001 (data center). 2. 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. 3. Must be certified with ISO/IEC 27001 (cloud security) and ISO/IEC 20000-1 (cloud service). 	A 1	5
7.11 Research and development* <ul style="list-style-type: none"> - Bio and Medical Industries - Advanced Manufacturing Industries - Basic and Supporting Industries - High Value Services - Creative and Digital Industries 	<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. 	A 1	1 2 3 4 5

* Relating to activity supervised or analyzed by Investment Promotion Division 1-5

Activities	Conditions	Incentives	Investment Promotion Division
	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. Must have expenses for salaries of research and development personnel of at least 1,500,000 baht per year. <u>Or</u> projects must have the minimum investment capital directly for the activity of at least 1 million baht (excluding cost of land and working capital).</p> <p>** Promoted projects shall be granted import tax incentives on goods imported for research and development and all related experimentation for a period of one year on each occasion. The imported goods on which shall be exempted from</p>		

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	import taxes under this Announcement shall not be machinery or raw materials or essential materials on which import taxes are exempted under the categories of machinery, raw materials, or essential materials. Such import tax exemption shall be in compliance with the requirements on the type, quantity, time period, conditions, and procedures prescribed and notified by the Board of Investment.		
<p>7.12 Biotechnology</p> <p>7.12.1 Research and development (R&D) activity and/or manufacturing of seed industry, improvement of plant, animal or microorganism using biotechnology.</p> <p>7.12.2 Research and development (R&D) activity and/or manufacturing of biopharmaceutical agent using biotechnology</p> <p>7.12.3 Research and development (R&D) and/or manufacturing of diagnostic kits for health, agriculture, food and environment</p> <p>7.12.4 Research and development (R&D) and/or manufacturing of bio-molecule and bioactive substance using microorganism, plant cell and animal cell</p> <p>7.12.5 Manufacture of raw materials and/or essential materials for molecular biological research and development, experiment, testing or quality control service and/or production of biological substance</p> <p>7.12.6 Biological substance analysis and/or synthesis service and/or quality control service and/or product validation service</p>	<p>Project located in a science and technology park, promoted by 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.</p> <p>Promoted projects under activities 7.12.1-7.12.4 shall be granted import tax incentives on goods imported for research and development and all related experimentation for a period of one year on each occasion. The imported goods on which shall be exempted from import taxes under this Announcement shall not be machinery or raw materials or essential materials on which import taxes are exempted under the categories of machinery, raw materials, or essential materials. Such import tax exemption shall be in compliance with the requirements on the type, quantity, time period, conditions, and procedures prescribed and notified by the Board of Investment.</p>	<p>A 1</p> <p>A 1</p> <p>A 1</p> <p>A 1</p> <p>A 1</p> <p>A 1</p>	<p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p>

Activities	Conditions	Incentives	Investment Promotion Division
7.13 Engineering design	<ol style="list-style-type: none"> 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. Must have expense for salary of engineering personnel of at least 1,500,000 baht per year. <u>Or</u> projects must have the minimum investment capital directly for the activity of at least 1 million baht (excluding cost of land and working capital). 	A 1	4
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	4
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	4
7.16 Product sterilization services		A 2	4
7.17 Recycling and reuse of unwanted materials	<ol style="list-style-type: none"> Must be approved by relevant government agencies. Must be located in an industrial estate or promoted industrial zone. Exceptions to this requirement may be granted by the Board on a case-by-case basis. Unwanted materials in the project must be generated from domestic sources only. Must have separation or processing of unwanted materials using modern technology, as approved by the Board. Promoted projects will receive rights and privileges, as follows: <ul style="list-style-type: none"> - Sorting/separation 	A 3	3

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	<ul style="list-style-type: none"> - Sorting/separation with additional processing of recycling or recovery of valuable substances. 	A 2	3
7.18 Waste treatment or disposal	Project must be approved by relevant government agencies.	A 2	3
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	4
7.19.2 High-potential academies and institutions for higher education	<u>High-potential academies</u> <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 <u>High-potential institutions for higher education</u> <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	4

CIT Exemption

A 1 = 8 years (No Cap)

A 2 = 8 year

A 3 = 5 year

A 4 = 3 year

Activities	Conditions	Incentives	Investment Promotion Division
7.20 Thai motion picture production	<ol style="list-style-type: none"> 1. Thai motion picture production shall include production of movies, documentaries or television programs, but does not include production of an advertisement. 2. Revenue exempt from tax shall include: <ol style="list-style-type: none"> 2.1 Revenue obtained from the sale of copyright, including sale of motion pictures in other forms such as CD, video CD, DVD, etc. 2.2 Revenue obtained from a revenue sharing scheme from movie theaters and motion picture distributor. 	A 3 (No cap)	5
7.21 Motion picture support services	<p>Motion picture support services shall include documentaries, television programs, animation and commercials, which have a scope of business, as follows:</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, etc. 2. Film development and duplication services must have main equipment/ machinery, such as film development machine, film duplication machine, digital film duplication machine, etc. 3. Sound recording services must have main equipment/machinery, such as digital sound recorder, digital sound editing machine, digital sound mixing machine, etc. 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, etc. 	A 3	5

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> 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. Studio rental services for movie and television program production. 		
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	4
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	4
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	4
7.22.4 Thai cultural centers or Thai art and craft centers	<ol style="list-style-type: none"> 1. Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht. 2. Project details must be approved by the Board. 3. Thai nationals must hold not less than 51 percent of the total registered capital. 	A 3	4
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	4
7.22.6 Museum	Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht.	A 3	4

Activities	Conditions	Incentives	Investment Promotion Division
7.22.7 Race tracks	<ol style="list-style-type: none"> 1. Must obtain a standard certificate from the Federation International de L'Automobile (FIA) or Federation International de Motocyclisme (FIM) for the circuits race/track 2. In case of other track varieties, such as drag, drift, and supercross must be constructed according to comparable or international standards or guidelines. 3. Must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 4. Must have a minimum investment (excluding cost of land and working capital) of not less than one billion baht. 	A 3	4
7.22.8 Cable cars	<ol style="list-style-type: none"> 1. Project must have investment capital of no less than 100 million baht (excluding land cost and working capital). 2. Project must be approved by related government agencies and conform to the standards of related agencies or other standards as the BOI approved. 	A 3	4
7.22.9 Cruise terminal	<ol style="list-style-type: none"> 1. Project must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project must be approved by relevant government agencies. 3. Project must have facilities and utilities necessary to support the cruises and tourists, such as passenger terminal, customs clearance space and immigration area. 4. Revenue eligible for corporate income tax exemption shall be the direct income from port berthing and parking facilities and income relate to passenger cargo and embarkment and disembarkment services. 	A 3	4
7.22.10 Man-made attractions	<ol style="list-style-type: none"> 1. Project must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project detail must be approved by the Board or related government agencies. 	A 3	4

Activities	Conditions	Incentives	Investment Promotion Division
7.23 Activities to support tourism			
7.23.1 Hotels	<ol style="list-style-type: none"> In case 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. In case the hotel has less than 100 rooms, a minimum investment (excluding land cost and working capital) must not be less than 500 million baht. Project shall be eligible for the following incentives: <ul style="list-style-type: none"> - For project located in Krabi, Kanchanaburi, Khon Kaen, Chachoengsao, Chon Buri, Chiang Mai, Nakhon Pathom, Nakhon Ratchasima, Nonthaburi, Pathum Thani, Prachuab Khiri Khan, Phra Nakhon Si Ayutthaya, Phang-nga, Phetchaburi, Phuket, Rayong, Songkhla, Samut Prakan, Samut Sakhon, Sarabuti and Surat Thani. - For projects located in other provinces. 	<p>B 2</p> <p>A 4</p>	<p>4</p> <p>4</p>
7.23.2 Convention halls	<ol style="list-style-type: none"> 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. Must have suitable facilities and equipment. Project's blueprints must be approved by the Board. 	A 3	4
7.23.3 International exhibition center	<ol style="list-style-type: none"> Indoor exhibition area must not be less than 25,000 square meters. Every hall must have a business meeting room. 	A 3	4
7.23.4 Health rehabilitation center	<ol style="list-style-type: none"> Must use medical technology for medical treatment and health rehabilitation. Must have continuous rehabilitation programs, including overnight treatment. Projects are not eligible for merit-based incentives. 	B 1	4

Activities	Conditions	Incentives	Investment Promotion Division
7.24 Factory development for industrial plant and warehouse	<ol style="list-style-type: none"> Must set up a factory in Special Economic Zone (SEZ) or in Model cities "Stable, Affluent and Sustainable Triangle" as follows; <ul style="list-style-type: none"> - Nong Chik District, Pattani Province. - Betong District, Yala Province. - Su-ngai Kolok District, Narathiwat Province. Application must be submitted by December 30, 2020 	A 2	3
7.28 Medical services			
7.28.1 Traditional Thai medical public services	<ol style="list-style-type: none"> Must employ officers who received qualifications or professional certificates in Thai Traditional Medicine. 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. 	A 3	4
7.28.2 Specialty medical centers	<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"> Must have appropriate human resource recruitment plans. Must have tools and equipment that are approved by the Board of Investment. 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. Must consider the distribution of services and the people's access to the centers. 	A 2	4
7.28.3 Hospitals	The eligible areas that can request support are as follows:	A 2	4

Remarks: Activities 7.25, 7.26 and 7.27 have expired.

Activities	Conditions	Incentives	Investment Promotion Division
<p>7.28.4 Transportation services for patients, doctors, or medical equipment (maritime, land or air transport)</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 Tepa District. 3. Special Economic Development Zones <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 	<p style="text-align: center;">A 3</p>	<p style="text-align: center;">4</p>
<p>7.30 Development of labor's accommodation in accordance with international standard</p>	<ol style="list-style-type: none"> 1. Must have Thai nationals holding shares totaling not less than 51 percent of the registered capital. 2. Each building must have at least 80 units or have usage area at least 4,000 square meters. 3. Each unit must not be less than 20 square meters. The standards of the accommodation must be in compliance with the guideline issued by the International Labor Organization. 4. The Residential Registration in the project must be made and the database must be kept up to date. 5. Alien residents must be legal immigrants by law only and the promoted person must submit the report to the Immigration Office via the on line system within 24 hours from the time the alien resident arrive the accommodation. 6. Facilities in the project such as parking area, CCTV camera, 24-hour security guard, common area cleaning staff, etc., must be provided in an appropriate proportion and in accordance with the requirements of the International Labor Organization and the approval of the Board. 	<p style="text-align: center;">A 4</p>	<p style="text-align: center;">4</p>

Remarks: Activity 7.29 has expired.

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> 7. Must be for rent only. The revenue therefrom which shall be exempted from corporate income tax must be the revenue from the rent of accommodation. 8. Extension of time to import machinery and to commence the operation is not allowed. 9. If located in the Special Economic Zone in 10 border provinces or 20 provinces with low per capita income, the activity shall be exempted for corporate income tax for a period of 6 years. 10. The promotion application must be submitted by December 30, 2019. 		
<p>7.31 Smart city area development business</p>	<ol style="list-style-type: none"> 1. Project must have shareholders of Thai nationality not less than 51 percent of registered capital. 2. Project must provide communication infrastructures that can facilitate smart systems, such as Fiber Optic and Public Wifi, etc. 3. Project must provide Smart Environment services and also at least one more of other smart system services from the six systems, namely Smart Mobility, Smart People, Smart Living, Smart Economy, Smart Governance and Smart Energy. 4. Project must provide data storage and management system with the connection or permission to use the data for the management and service in the smart city (Open Data Platform). 5. Project must be approved by the Board or agencies responsible for the smart city development before applying for the investment promotion. 6. Must determine and proceed with the targets conforming to the area development target. 7. Project must organize public hearings and propose public participation plan. 8. The income entitled to corporate income tax exemption must include the income derived from the service provided in the areas developed by the use of smart system as approved by the Board. 9. Rights and Privileges <ul style="list-style-type: none"> - In case all 7 smart system services are provided. 	<p style="text-align: center;">A 2</p>	<p style="text-align: center;">5</p>

Activities	Conditions	Incentives	Investment Promotion Division
	<ul style="list-style-type: none"> - In case some of the 7 smart system services are provided. <p>10. If the business is located in EEC area, it is eligible for a 50 percent corporate income tax reduction for 5 years from the date on which the corporate income tax exemption period expires.</p>	<p>A 3</p>	<p>5</p>
<p>7.32 Smart city system development business</p>	<ol style="list-style-type: none"> 1. Project must develop, install, and provide any one or more proper aspects of smart city system services as stipulated by the Board, for example, Smart Mobility, Smart People, Smart Living, Smart Economy, Smart Governance, Smart Energy, and Smart Environment, etc. 2. Project must be a part of Smart City Development Project approved by the Board or agencies responsible for the smart city development only. 3. Rights and Privileges <ul style="list-style-type: none"> - In case the project is a part of Smart City Area Development Project that provides all 7 smart systems. - In case the project is a part of Smart City Area Development Project that provides some of the 7 smart systems. 4. If the project is located in EEC area, it is eligible for a 50 percent corporate income tax deduction for 5 years from the date on which the corporate income tax exemption period expires. 	<p>A 2</p> <p>A 3</p>	<p>5</p> <p>5</p>
<p>7.33 Distribution center with smart system</p>	<ol style="list-style-type: none"> 1. Must include a warehouse with advanced technology and computerized systems such as Automatic Storage and Retrieval Systems (ASRS) and information technology support systems. 2. Must have a minimum 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: 	<p>A 2</p>	<p>4</p>

Activities	Conditions	Incentives	Investment Promotion Division
	<p>3.1 Must utilize a data center or co-location in Thailand for data management.</p> <p>3.2 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> <p>3.3 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 Must include an advanced digital training program such as Big Data and Data Analytics as approved by the Board.</p> <p>3.5 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> <p>3.6 The eligible revenue for the corporate income tax exemption must be derived from cross boarder logistic service fees only, which excludes transportation and custom procedure fees.</p>		
7.34 International Business Center: IBC ^{1,2,3}	<p>1. Must have business plans in providing services for associated enterprises as follows:</p> <p>1.1 General business management, business planning and business cooperation;</p>	B 1 (only for machinery used for R&D and training activities)	4

- This category is not eligible for a promotion under Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560) under these following measures:*
 - Measure to promote energy conservation, alternative energy utilization or reduction of environmental impact
 - Measure to promote the investment on research and development and engineering designs for efficiency improvement
- This category is not eligible for a promotion under the measure to promote improvement in production efficiency by upgrading and replacing machinery for manufacturing according to Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2560).*
- This category is not eligible for a promotion for additional rights and benefits to promote a utilization of modern machinery and robotics system for manufacturing (Announcement of the Board of Investment No. 10/2560)*

CIT Exemption	A 1 = 8 years (No Cap)	A 2 = 8 year	A 3 = 5 year	A 4 = 3 year
---------------	------------------------	--------------	--------------	--------------

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> 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 Other supporting services stipulated by the Announcement of the Revenue Department 2. Paid-up registered capital must not be less than 10 million baht. 3. Must employ at least 10 skilled and knowledgeable staffs 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. 4. In case of operating international trade business, at least one scope of business in 1.1- 1.10 must be involved. 5. Not eligible for import duty exemption on raw or essential materials used in the production for export. 6. Not eligible for additional merit-based privileges. This Announcement shall be effective 		
7.35 EV charging stations	<ol style="list-style-type: none"> 1. Must present a parts and equipment procurement plan. 2. Must present an EV Smart Charging System development plan. 3. Must have a total of not fewer than 40 charging dispensers, with at least 25 percent of which being quick charging units. 4. Must not currently be granted incentives by other agencies. 5. Must obtain ISO 18000 certification within 3 years as from the date of Promotion Certificate issuance. 	A 3	2

CIT Exemption

A 1 = 8 years (No Cap)

A 2 = 8 year

A 3 = 5 year

A 4 = 3 year

Activities	Conditions	Incentives	Investment Promotion Division
7.36 Housing projects for low-income earners	<ol style="list-style-type: none"> 1. Housing projects applied for promotion must have the following areas: <ol style="list-style-type: none"> 1.1 In case of condominium, utility area must not be less than 24 square meters per unit. 1.2 In case of town house or single house, utility area must not be less than 70 square meters. 2. Housing projects applied for promotion must be sold only to individual persons and must have unit price as follows: <ol style="list-style-type: none"> 2.1 For housing projects in Bangkok, Nakhon Pathom, Nonthaburi, Pathum Thani, Samut Prakan, and Samut Sakhon, unit price must not exceed 1.2 million baht (including land cost). 2.2 For housing projects in other provinces, unit price must not exceed 1 million baht (including land cost). 3. Number of unit compliance with the conditions must not be less than 80% of the whole project. 4. The projects must have facilities i.e. car park, surveillance camera, 24-hour security guards, janitors for public areas and other facilities as appropriate. 5. Building lay out plan and drawings must be approved by the BOI. 6. The projects must obtain construction permit in accordance with the building control law or related laws. 7. The projects must be approved by the Government Housing Bank prior to submitting application. 8. Quality certificates such as ISO 90000 or ISO 14000 or other equivalent international standards are not required. 9. Application must be submitted by the last working day of 2020. 	A 4	4