

## 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			
7.1.6.1	International high-speed marine communication circuits	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	A 2	5
7.2	Natural gas station <sup>2,3</sup>		B 1	3

- This category is not eligible for a promotion under Measures to Promote Improvement of Production Efficiency (Announcement of the Board of Investment No. 9/2550) 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. 9/2550).
- 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. 10/2550)

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"> <li>The paid-up registered capital must not be less than 10 million baht.</li> <li>Must provide a goods storage facility that is controlled by a modern computerized system.</li> <li>International distribution center projects will have additional conditions, as follows: <ol style="list-style-type: none"> <li>Must have a minimum investment (excluding cost of land and working capital) of at least 100 million baht.</li> <li>The center must distribute goods to at least 5 countries.</li> </ol> </li> <li>Distribution Center (DC) projects are not eligible for merit-based privileges.</li> </ol>		
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 <sup>1, 2, 3</sup>	<ol style="list-style-type: none"> <li>Annual sales and administrative expenses must be at least 10 million baht.</li> <li>Must have a business plan and scope of business approved by the Board, as follows: <ol style="list-style-type: none"> <li>Monitoring and/or servicing associated enterprises including providing or letting office or factory building to company's associated enterprises.</li> </ol> </li> </ol>	B 2	4

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

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"> <li>- Importing for wholesaling</li> <li>- Training services</li> <li>- Installation, maintenance and repair</li> <li>- Calibration</li> </ul> <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 &amp; accounting services, human resource services, sales &amp; 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
7.9 Real estate development for industrial use			
7.9.1 Industrial zone or industrial estate			
7.9.1.1 Industrial zone or industrial estate	<ol style="list-style-type: none"> <li>1. Projects in Bangkok and Samut Prakarn are not eligible for promotion.</li> <li>2. Total land area of the project must not be less than 500 rai.</li> <li>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.</li> <li>4. Other conditions as specified by the Board are as follows:               <ol style="list-style-type: none"> <li>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> </li> <li>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.</li> <li>4.3 Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool.</li> </ol> </li> </ol>	A 3	3



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>		
7.9.1.2 Gem and jewelry industrial zone	<ol style="list-style-type: none"> <li>1. The total area must not be less than 100 rai.</li> <li>2. Area for operations related to gems or jewelry must not be less than 40 percent of the total area.</li> <li>3. Projects must have a sales area for gems and jewelry.</li> <li>4. Projects must provide appropriate security systems.</li> <li>5. Projects must have meeting rooms, exhibition halls and business centers.</li> </ol>	A 3	5
7.9.1.3 Logistics Park	<ol style="list-style-type: none"> <li>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.</li> </ol>	A 3	4

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> <li>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.</li> <li>Projects must designate some or the entirety of its area as a Free Zone.</li> <li>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.</li> <li>Projects must install main telecommunication infrastructure that provides hi-speed communications that link the logistics park to domestic and international communication hubs.</li> <li>Thai nationals must hold not less than 51 percent of the total registered capital.</li> <li>Projects must be approved by relevant government agencies.</li> </ol>		
7.9.1.4 Industrial zone for motion picture production (Movie Town)	Must provide the following facilities: <ul style="list-style-type: none"> <li>Indoor studio and outdoor studio</li> <li>Post production services, e.g. film developing and duplicating, special effects, computer animation, sound lab</li> </ul>	A 3	5
7.9.1.5 Industrial estate or industrial zone for environmental protection	Must be approved by Ministry of Industry before submitting the investment promotion application.	A 3	3
7.9.1.6 Rubber industrial zone (Rubber City)	As specified by the Board.	A 3	1
7.9.1.7 Aircraft or Aerospace Industrial Zone or Industrial Estate	<ol style="list-style-type: none"> <li>The total area must not be less than 100 rai.</li> <li>Projects must allocate some or all of its area for bonded warehouse or free zone.</li> <li>Project must have an area for aircraft and parts maintenance and repair centers.</li> </ol>	A 3	2

Activities		Conditions	Incentives	Investment Promotion Division
7.9.1.8	Food Innovation Industrial Zone (Food Innopolis)	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.		
7.9.2	Industrial zone or technology industrial zone	1. Projects must be located in the areas approved by the Ministry of Science and Technology and the Office of the Board of Investment.	A 1	1
		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.		
7.9.2.1	Science and Technology Park	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.		
7.9.2.1	Science and Technology Park	5. Project must have appropriate wastewater and sewage treatment system in accordance with the regulation.		
7.9.2.1	Science and Technology Park	1. Must have an incubation center.	A 1	4
		2. Must have a modern system for both domestic and international communication and telecommunication.		

Activities	Conditions	Incentives	Investment Promotion Division
7.9.2.2 Digital Park	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. There must be a digital or digital development plan approved by the Ministry of the Digital Economy and Society. The details are as follows 2.1 Must have a digital infrastructure, - such as High-speed fiber-optic communication throughout the digital terrain 2.1.2 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
7.9.2.3 Data center	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"> <li>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.</li> <li>4. Must be able to service clients during maintenance or during equipment replacement in the system. (concurrently maintainable).</li> <li>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.</li> <li>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.</li> <li>7. Must have backup independent distribution paths in electricity distribution system.</li> <li>8. Must have a failure prevention system to prevent risks from damage or any malfunction in any equipment.</li> <li>9. Must have a highly efficient air conditioning system, with backup system.</li> <li>10. Must have fire prevention system for the entire area.</li> <li>11. Must have a 24-hour security system.</li> <li>12. Must be certified with ISO/IEC 27001 (data center).</li> </ol>		
7.9.2.4 Innovation Incubation Center	<ol style="list-style-type: none"> <li>1. Project must have high-speed fiber optic (FTTX) main communication system.</li> <li>2. Continuous back-up of an electricity supply must be installed.</li> <li>3. Project must have mentors to provide business consultation.</li> </ol>	A 1	5

Activities	Conditions	Incentives	Investment Promotion Division
	4. Project must have plans to establish a technology ecosystem or technology community. 5. The total service area must not be less than 300 square meters. 6. Project must have technical or technology development training session as approved by the Board.		
7.10 Cloud Service	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*	1. Must have scope of business, as follows:	A 1	
- Bio and Medical Industries	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
- Advanced Manufacturing Industries			2
- Basic and Supporting Industries			3
- High Value Services			4
- Creative and Digital Industries	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.		5

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

Activities	Conditions	Incentives	Investment Promotion Division
	<p>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.</p> <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.</p>		

Activities	Conditions	Incentives	Investment Promotion Division
<p>7.12 Biotechnology</p> <p>7.12.1 Research and development (R&amp;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&amp;D) activity and/or manufacturing of biopharmaceutical agent using biotechnology</p> <p>7.12.3 Research and development (R&amp;D) and/or manufacturing of diagnostic kits for health, agriculture, food and environment</p> <p>7.12.4 Research and development (R&amp;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>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>
<p>7.13 Engineering design</p>	<p>1. Project located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period.</p> <p>2. Must have expense for salary of engineering personnel of at least 1,500,000 baht per year.</p>	<p>A 1</p>	<p>4</p>



Activities	Conditions	Incentives	Investment Promotion Division
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"> <li>1. Must be approved by relevant government agencies.</li> <li>2. 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.</li> <li>3. Unwanted materials in the project must be generated from domestic sources only.</li> <li>4. Must have separation or processing of unwanted materials using modern technology, as approved by the Board.</li> <li>5. Promoted projects will receive rights and privileges, as follows: <ul style="list-style-type: none"> <li>- Sorting/separation</li> <li>- Sorting/separation with additional processing of recycling or recovery of valuable substances.</li> </ul> </li> </ol>		
		A 3	3
		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"> <li>1. Must teach or train technical courses in specific fields, including design training center, as approved by the Board.</li> </ol>	A 1	4

Activities	Conditions	Incentives	Investment Promotion Division
7.19.2 High-potential academies and institutions for higher education	<ol style="list-style-type: none"> <li>Must have necessary equipment, vocational training lab, and others.</li> <li>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.</li> </ol> <p><u>High-potential academies</u></p> <ol style="list-style-type: none"> <li>Must be high-potential academy, which focuses on science and technology education</li> <li>Must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential academies designated by the Cabinet</li> <li>Must comply with rules and regulations as approved by the Board</li> </ol> <p><u>High-potential institutions for higher education</u></p> <ol style="list-style-type: none"> <li>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</li> <li>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</li> <li>Must comply with rules and regulations as approved by the Board</li> </ol>	A 1	4
7.20 Thai motion picture production	<ol style="list-style-type: none"> <li>Thai motion picture production shall include production of movies, documentaries or television programs, but does not include production of an advertisement.</li> <li>Revenue exempt from tax shall include:</li> </ol>	A 3 (No cap)	5

Activities	Conditions	Incentives	Investment Promotion Division
	<p>2.1 Revenue obtained from the sale of copyright, including sale of motion pictures in other forms such as CD, video CD, DVD, etc.</p> <p>2.2 Revenue obtained from a revenue sharing scheme from movie theaters and motion picture distributor.</p>		
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"> <li>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.</li> <li>2. Film development and duplication services must have main equipment/machinery, such as film development machine, film duplication machine, digital film duplication machine, etc.</li> <li>3. Sound recording services must have main equipment/machinery, such as digital sound recorder, digital sound editing machine, digital sound mixing machine, etc.</li> <li>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.</li> <li>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.</li> <li>6. Studio rental services for movie and television program production.</li> </ol>	A 3	5

Activities	Conditions	Incentives	Investment Promotion Division
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"> <li>1. Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht.</li> <li>2. The project details must be approved by the Board.</li> </ol>	A 3	4
7.22.4 Cultural center or art and crafts centers	Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht.	A 3	4
7.22.5 Open zoo	<ol style="list-style-type: none"> <li>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.</li> <li>2. Project details must be approved by the Board.</li> <li>3. Fifteen percent of the total area must be allocated as green area and another fifteen percent as car park.</li> </ol>	A 3	4
7.22.6 Aquariums	<ol style="list-style-type: none"> <li>1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht.</li> <li>2. An environmental impact assessment report must be submitted within 12 months after the issuance of its investment promotion certificate.</li> </ol>	A 3	4
7.22.7 Race tracks	<ol style="list-style-type: none"> <li>1. Projects must be approved by relevant government agencies.</li> <li>2. Projects must obtain a standard certificate from FIA (Federation Internationale de L' Automobile) or FIM (Federation Internationale de Motocyclisme).</li> </ol>	A 3	4



Activities	Conditions	Incentives	Investment Promotion Division
7.22.8 Cable cars	<ol style="list-style-type: none"> <li>Projects must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors.</li> <li>An environmental impact assessment report must be submitted within 12 months from the date of issuance of its investment promotion certificate.</li> </ol> <p>Projects must be approved by relevant government agencies.</p>	A 3	4
7.23 Activities to support tourism			
7.23.1 Hotels	<p>Each hotel must have at least 100 rooms or a minimum investment (excluding cost of land and working capital) of not less than 500 million baht.</p> <p>A promoted hotel will receive its rights and benefits, as follows:</p> <ol style="list-style-type: none"> <li>Promoted hotels located in one of the 20 special investment promotion provinces.</li> <li>Hotels in other provinces are not eligible for merit-based incentives.</li> </ol>	<p>A 4</p> <p>B 2</p>	<p>4</p> <p>4</p>
7.23.2 Convention halls	<ol style="list-style-type: none"> <li>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.</li> <li>Must have suitable facilities and equipment.</li> <li>Project's blueprints must be approved by the Board.</li> </ol>	A 3	4
7.23.3 International exhibition center	<ol style="list-style-type: none"> <li>Indoor exhibition area must not be less than 25,000 square meters.</li> <li>Every hall must have a business meeting room.</li> </ol>	A 3	4
7.23.4 Health rehabilitation center	<ol style="list-style-type: none"> <li>Must use medical technology for medical treatment and health rehabilitation.</li> <li>Must have continuous rehabilitation programs, including overnight treatment.</li> <li>Projects are not eligible for merit-based incentives.</li> </ol>	B 1	4

Activities		Conditions	Incentives	Investment Promotion Division
7.24	Factory Development for Industrial Plant and Warehouse	<ol style="list-style-type: none"> <li>1. Project must be located in the Special Economic Zone (SEZ).</li> <li>2. Application must be submitted by December 30, 2020</li> </ol>	A 2	3
7.27	Manufacture of Electric Vehicle Charging Stations	<ol style="list-style-type: none"> <li>1. Must submit a plan for equipment and sourcing of parts.</li> <li>2. Must submit a plan for the development of EV Smart Charging System.</li> <li>3. Must have at least four chargers with at least one type of quick charge.</li> <li>4. Must not obtain any rights or benefits from other government sectors.</li> <li>5. Must obtain ISO 18000 within three years from the date of the issuance of the BOI Promotion Certificate.</li> <li>6. Application must be submitted by December 30, 2020</li> </ol>	A 3	2
7.28	Medical services			
7.28.1	Traditional Thai medical public services	<ol style="list-style-type: none"> <li>1. Must employ officers who received qualifications or professional certificates in Thai Traditional Medicine.</li> <li>2. 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.</li> </ol>	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"> <li>1. Must have appropriate human resource recruitment plans.</li> <li>2. Must have tools and equipment that are approved by the Board of Investment.</li> </ol>	A 2	4

Remarks: Activities 7.25 and 7.26 have been 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
<p>7.28.3 Hospitals</p> <p>7.28.4 Transportation services for patients, doctors, or medical equipment (maritime, land or air transport)</p>	<p>3. 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.</p> <p>4. Must consider the distribution of services and the people's access to the centers.</p> <p>The eligible areas that can request support are as follows:</p> <p>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.</p> <p>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.</p> <p>3. Special Economic Development Zones</p> <p>1. Must receive approval from relevant agencies and operate in accordance with their standard regulations with regard to transportation services for patients.</p> <p>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>	<p>A 2</p> <p>A 3</p>	<p>4</p> <p>4</p>
<p>7.29 Trading Center and One-stop Service Product Development</p>	<p>Must invest at least 1 project in the following activities in Special Economic Zone per 1 investment project outside of Special Economic Zone:</p> <ul style="list-style-type: none"> <li>- 1.20 Trading Center for agricultural goods (Total area must be no less than 10 rais)</li> <li>- 7.4.1 Distribution Centers: DC</li> <li>- 7.29 Trading Center and One-stop Service Product Development</li> </ul>		

Activities	Conditions	Incentives	Investment Promotion Division
	<p><u>Conditions for projects located outside of Special Economic Zone</u></p> <ol style="list-style-type: none"> <li>1. The paid-up registered capital must be no less than 10 million Baht.</li> <li>2. Shares must be held by Thai nationals no less than 51% of the registered capital.</li> <li>3. Must have construction area in total no less than 100,000 sq.m. for exhibition and buying and selling products and distribution center with warehouse controlled by modern computer system</li> <li>4. Must provide product buying and selling service system through website and other online system (e-Commerce Platform) with quality control system for products on the website.</li> <li>5. Must provide trade supporting service such as logistic services, financial services, insurance services and document services, etc.</li> <li>6. Must have product development and service center for SMEs according to the following conditions:               <ol style="list-style-type: none"> <li>6.1 Provide specialist for business consulting.</li> <li>6.2 Provide training for technical, design and product development as agreed by the committee.</li> <li>6.3 Must have operating expenses of product development and service center for SMEs no less than 15 million Baht within 3 years from the date of the first revenue</li> <li>6.4 Must submit cooperation plan with provincial authorities or local authorities, etc. for procurement and/or community products distribution and developing local SMEs as approved by the committee.</li> </ol> </li> <li>7. Projects located in Bangkok and Samutprakarn will be out-of-scope for investment promotion.</li> </ol>	A 3	4



Activities	Conditions	Incentives	Investment Promotion Division
	<p>8. Must submit promotion application forms for all projects at the same time and shall not apply for deadline extension of any procedure for the projects located in Special Economic Zone.</p> <p>9. Application must be submitted by December 30, 2020</p> <p><u>Incentives</u></p> <p>1. Corporate income tax exemption for 5 years, capped at 100% of the investment amount, excluding land price and working capital for the project located in Special Economic Zone. Note that incentives of corporate income tax exemption will be applicable after investment in the Special Economic Zone take place, and the amount of exemption will be no more than the actual invested amount for projects located in Special Economic Zone.</p> <p>2. Revenue eligible for corporate income tax exemption shall include:</p> <p>2.1 Revenue from the renting area in the project.</p> <p>2.2 Revenue from exhibition.</p> <p>2.3 Revenue from the management of product distribution (excluding revenue from local transportation, revenue from custom clearance and revenue from freight charge (air freight and sea freight))</p> <p>2.4 Revenue from training and developing entrepreneur.</p> <p><u>Conditions for projects located in Special Economic Zone</u></p> <p>1. Shares must be held by Thai nationals no less than 51% of the registered capital.</p> <p>2. Must have construction area in total no less than 10,000 sq.m. for exhibition and buying and selling products and distribution center with warehouse controlled by modern computer system</p> <p>3. Must provide product buying and selling service system through website and other online system (e-Commerce Platform) with quality control system for products on the website.</p>	<p>A 3 (8-year corporate income tax exemption (no cap) and 5-year 50 percent reduction of corporate income tax)</p>	4

Activities	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> <li>4. Must provide trade supporting service such as logistic services, financial services, insurance services and document services, etc.</li> <li>5. Must have product development and service center for SMEs according to the following conditions:               <ol style="list-style-type: none"> <li>5.1 Provide specialist for business consulting.</li> <li>5.2 Provide training for technical, design and product development as agreed by the committee.</li> <li>5.3 Must have operating expenses of product development and service center for SMEs no less than 10 million Baht within 3 years from the date of the first revenue</li> <li>5.4 Must submit cooperation plan with provincial authorities or local authorities, etc. for procurement and/or community products distribution and developing local SMEs as approved by the committee.</li> </ol> </li> <li>6. Must submit investment promotion application form no later than 30 December, 2018.</li> </ol> <p><u>Incentives</u></p> <ol style="list-style-type: none"> <li>1. 50 percent reduction of corporate income tax for 5 years after the end of its corporate income tax exemption period.</li> <li>2. Other incentives according to the investment promotion policy for Special Economic Zone.</li> <li>3. Revenue eligible for corporate income tax exemption shall include:               <ol style="list-style-type: none"> <li>3.1 Revenue from the renting area in the project.</li> <li>3.2 Revenue from exhibition.</li> <li>3.3 Revenue from the management of product distribution (excluding revenue from local transportation, revenue from custom clearance and revenue from freight charge (air freight and sea freight))</li> <li>3.4 Revenue from training and developing entrepreneur.</li> </ol> </li> </ol>		