



## Investment Acceleration Special Measures

Pursuant to the BOI Announcement No.11/2558, additional privileges and incentives are provided to investors in order to accelerate and ensure efficiency of the investment as well as generating real investment from the private sector. The criteria and conditions for the investment promotion shall be as follows:

1. The eligible investors shall grant additional privileges and incentives on corporate income tax exemption for promoted projects which are located in the designated Special Economic Development Zones (SEZs) and other locations in the following cases:

Period of the real investment taken place	Capital (excluding cost of land and working capital)	Period for additional corporate income tax exemption (with a cap of 8 years)	Period for a half reduction of corporate income tax
16 November 2015 -30 June 2016	At least 70%	4 years	The following 5 years
16 November 2015 -30 June 2016	At least 50%	3 years	The following 5 years
16 November 2015 -31 December 2016	At least 50%	2 years	The following 5 years

16 November 2015 -31 December 2016	Less than 50%	<ul style="list-style-type: none"> <li>▪ 2 years for promoted projects located in the designated SEZs</li> </ul>	
		<ul style="list-style-type: none"> <li>▪ 1 year for promoted projects located in other locations</li> </ul>	

2. The eligible projects must start the production or services, and generate income within the 2017 year.
3. The eligible projects must not be promoted under the investment promotion of the SEZs for cluster and super cluster scheme.
4. These investment acceleration special measures shall be applied to the investment promotion applications submitted to the BOI between 1 January 2014 and 30 June 2016, and the projects must not generate any income before 16 November 2015.
5. The qualified company must submit the application for the investment acceleration special measures within 30 June 2018.

Should you have any question, please do not hesitate to contact us:

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