Thailand BOI's List of Activities Eligible for Investment Promotion Section 7: Service and Public Utilities

Activities	Conditions	Incentives
7.1 Public utilities and basic services	Must be approved by relevant	
7.1.1 Production of electricity or	government agencies	
electricity and steam		A1
7.1.1.1 Production of electricity		AI
or electricity and steam from garbage or refuse derived fuel		
derived ider		A2
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		
7.1.1.3 Production of electricity or electricity and steam from other energy sources	 In case of cogeneration If the project uses coal, it must only use clean coal technology. 	A4 A4
50 61 50 5		A3
7.1.2 Production of tap water, industrial water or steam		
madelial water of steam		A3
7.1.3 Container yards or inland container depots		
7.1.4 Loading/unloading facilities for cargo ship	Must use modern technology approved by the Board	A3

7.1.5 Commercial airports 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	A2 A1
7.2 Natural gas station 7.3 Mass transit systems and transportation of bulk goods 7.3.1 Rail transport 7.3.2 Pipeline transportation (except for water pipeline) 7.3.3 Maritime transportation services 7.3.4 Air transportation services	Must be approved by relevant government agencies. Planes in the project must be no more than 14 years old from their manufacturing date to BOI application submission date.	A2 B1 A2 A3

 7.4 Logistics service centers 7.4.1 Distribution centers: DC 7.4.2 International distribution centers - IDC 	 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: 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. 	B1 A3
7.5 International headquarters – IHQ	 Paid-up registered capital must not be less than 10 million baht. Must supervise associated enterprises in foreign countries or its foreign branches in at least one country Must have business plan and scope of business, as follows: Organizational administration and management and business planning Procurment of raw materials and parts Research and development Technical support Marketing and sales promotion Human resources and training and development Business advisory services, e.g. financial management, marketing, accounting system, etc. Economic and investment Credit management and control Treasury center Other services as approved by the Board IHQ projects are not eligible for merit-based privileges. 	B1 (Exemption on import duty on machinery is only for R&D and training activities)

7.6 International trading centers: ITC	1. The paid-up registered capital must not	B1
7.6 International trading centers. 11 C	be less than 10 million baht.	B1
	2. ITC projects are not eligible for	
	merit-based privileges.	
77 T 1 1:4	1	D2
7.7 Trade and investment support offices: TISO	1. Annual sales and administrative	B2
offices: 1180	expenses must be at least 10 million baht.	
	2. Must have a business plan and	
	scope of business approved by the	
	Board, as follows:	
	2.1 Monitoring and/or servicing	
	associated enterprises	
	including providing or letting	
	office or factory building to	
	company's associated	
	enterprises.	
	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. 2.3 Information services on goods	
	sourcing.	
	2.4 Engineering and technical	
	services, except those related	
	to architecture and civil	
	engineering services.	
	2.5 Business activities related to	
	machinery, engines, tools	
	and equipment, such as:	
	(1) Importing for wholesaling	
	(2) Training services (3) Installation, maintenance	
	and repair	
	(4) Calibration	
	2.6 Wholesaling products	
	manufactured in Thailand.	

Activitie	Conditions	Incentives
	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. 3. Trade and investment support office projects are not eligible for merit-based privileges.	
7.8 Energy Service Company (ESCO)	Must be approved by Ministry of Energy before submitting an investment promotion application.	A1
7.9 Real estate development for industrial use7.9.1 Industrial zone or industrial estates		
7.9.1.1 Industrial zone or industrial estate	 Projects in Bangkok and Samut Prakarn are not eligible for promotion. Total land area of the project must not be less than 500 rai. 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. Other conditions as specified by the Board are as follows: The main road If the total area is over 1,000 rai,	A3

Activities	Conditions	Incentives
7.9.1.2 Gem and jewelry industrial zones	wide enough for an emergency stop. 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. 4.4 Wastewater discharge system must be completely separate from rainwater discharge system. 4.5 Projects must have an approved system of collection and elimination of garbage as approved by the Board. 4.6 Factories located in industrial zones must be according to target industries and 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). 4.7 The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office. 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. 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.	A3
		1

Activities	Conditions	Incentives
7.9.1.3 Logistics Park	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.	A3
	 Must be located either within 50 kilometers of a port, an airport, a customs checkpoint and an inland container depot (ICD) or in Free Zone. Projects must designate some or the entirety of its area as a Free Zone. 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.	
7.9.1.4 Industrial zone for motion picture production (Movie Town)	Must provide the following facilities: - Indoor studio and outdoor studio - Post production services, i.e. film developing and duplicating, special effects, computer animation, sound lab.	A3
7.9.1.5 Industrial estate or industrial zone for environmental protection	Must be approved by the Ministry of Industry before submitting the investment promotion application.	A3
7.9.1.6 Rubber Industrial zones (Rubber City)	As specified by the Board.	A3

Activities	Conditions	Incentives
7.9.1.7 Aircraft or	1. The total area must not be less than 100	A 2
Aerospace Industrial Zones or Industrial	rai. 2. Projects must allocate some or all of its area for bonded warehouses or free	A3
Estates	zones. 3. Projects must have an area for aircraft and parts maintenance and repair centers.	
	4. Projects 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. Projects must be approved by related agencies.	
7.9.1.8 Food Innovation Industrial Zones (Food Innopolis)	1. Projects must be located in the areas approved by the Ministry of Science and Technology and the Office of the Board of Investment.	A1
	2. Projects 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 centers. 3. Projects 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. Projects must provide facilities such as conference rooms, seminar rooms,	
	communications systems and electrical backup systems.	
	5. Projects must have appropriate wastewater and sewage treatment systems in accordance with the	
7.9.2 Industrial zones or technology	regulations. 1. Must have an incubation center	A1
industrial zones	2. Must have a modern system for both	
7.9.2.1 Science and Technology Parks	domestic and international communications and telecommunications.	
	3. Must have a continuous electricity	
	backup system.	
	4. Must have other facilities, as	
	approved by the Board.	

Activities	Conditions	Incentives
7.9.2.2 Software Parks	 Projects must have high-speed fiber-optic main communications systems throughout the area. The main telecommunications system must have a high-speed cable from the software park to domestic and international telecommunication centers. Continuous back-up of electricity supply must be installed. The total area must not be less than 5,000 square meters. 	A1
7.9.2.3 Data center	 Must provide complementary services for customers located in project, e.g. server co-location, managed service, customer's server backup service, disaster recovery services (DRC), data center, professional consultation, etc. Area of data center must not be less than 3,000 square meters 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 Must be able to service clients during maintenance or during equipment replacement in the system. (concurrently maintainable) 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 	Al

Activities	Conditions	Incentives
	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 ind ependent distribution paths in electricity distribution system 8. Must have failure a 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)	
7.9.2.4 Innovation Incubation Center	 Projects must have high-speed fiber optic (FTTX) main communications systems. Continuous back-up of an electricity supply must be installed. Projects must have mentors to provide business consultation. Projects must have plans to establish a technology ecosystem or technology community. The total service area must not be less than 300 square meters. Projects must have technical or technology development training sessions as approved by the Board. 	A1

7.10 Cloud Service	 Must be located in at least 2 data centers in Thailand that are certified with ISO/IEC 27001 (data center) Must have connections among all related data centers with speed of at least 10 Gbps for each connection, 	A1
	with backup connections at the same speed 3. Must be certified with ISO/IEC 27001 (cloud security) and ISO/IEC 20000-1 (cloud service)	
7.11 Research and development	1. Must have scope of business, as follows: 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 objectives to obtain a new product or process. Applied research includes related activities such as formula development, product design, 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 prototype and/or production process testing in a semi-industrial level to test the market and/or collect information on suitable conditions for a production process to use a product design at an industrial level. 1.4 Demonstration Development refers to research and development that further develops on 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.	Al

Activities	Conditions	Incentives
	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.	
	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	
	4. Projects located in a promoted science	
	and technology park or one that is	
	approved by the Board will receive an	
	additional 50 per cent reduction in	
	corporate income tax for 5 years after	
	the end of its corporate tax exemption	
	period.	
	5. Must have expenses for salaries of	
	research and development personnel	
	of at least 1,500,000 baht per year	

Activities	Conditions	Incentives
7.12 Biotechnology		
7.12.1 Research and development (R&D) activity and/or Manufacturing of seed	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	A1
Industry, improvement of plants, animals or microorganisms using biotechnology.	of corporate income tax for 5 years after the end of its corporate tax exemption period.	
7.12.2 R&D activity and/or manufacturing of biopharmaceutical agents using biotechnology		A1
7.12.3 R&D and/or manufacturing of diagnostic kits for health, agriculture, food and environment 7.12.4 R&D and/or manufacturing		A1
of bio-molecules and bioactive substances using microorganisms, plant cells and animal cells 7.12.5 Manufacture of raw material for molecular biological		A1
research and development, experiment, testing or quality control services and/ or production of biological substances		A1
7.12.6 Biological substance analysis and/or synthesis services and/or quality control services and/or		A1
7.13 Engineering design	 Projects located in a promoted science and technology park or one that is approved by the Board will receive and an additional 50 percent corporate income tax reduction from net profits for 5 years after the end of its corporate income tax exemption period. Must have expenses for salaries of engineering personnel of at least 1,500,000 baht per year 	A1

Activities	Conditions	Incentives
7.14 Scientific laboratories	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 its corporate income tax exemption period.	A1
7.15 Calibration services	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 its corporate income tax exemption period.	A1
7.16 Products sterilization services		A2
7.17 Recycling and reuse of unwanted materials	 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: Sorting/separation Sorting/separation with additional processing of recycling or recovery of valuable substances. 	A3 A2
7.18 Waste treatment or disposal	Projects must be approved by relevant government agencies.	A2

Conditio	Incentives
 Must teach or train technical courses in specific fields, including design training center, as approved by the Board. Must have necessary equipment, workshops and others 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 its corporate income tax 	A1
High-potential academies 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 High-potential institutions for higher education 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 the rules and regulations approved by the Board	A1
	1. Must teach or train technical courses in specific fields, including design training center, as approved by the Board. 2. Must have necessary equipment, workshops 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 its corporate income tax exemption period. High-potential academies 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 High-potential institutions for higher education 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 2. Must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential institutions 3. Must comply with the Cabinet or other zones designated by the Commission for High-potential Foreign Higher Education Institutions 3. Must comply with the rules and

7.20 Thai motion picture production 1. Thai motion picture production shall include production of movies, documentaries or television programs, but do not include production of an advertisement. 2. Revenue exempt from tax shall include 2.1 Revenue obtained from the sale of copyright, including sale of motion pictures in other forms such as CD, video CD, DVD	Activities	Conditio	Incentives
etc. 2.2 Revenue obtained from a revenue sharing scheme from movie theaters and motion		 Thai motion picture production shall include production of movies, documentaries or television programs, but do not include production of an advertisement. Revenue exempt from tax shall include Revenue obtained from the sale of copyright, including sale of motion pictures in other forms such as CD, video CD, DVD, etc. Revenue obtained from a revenue sharing scheme from 	ļ

7.21 Motion picture supporting services

Motion picture supporting services shall include documentaries, television programs, animations and commercials, which have a scope of business as follows:

- 1. Rental services of movie production equipment and/or movie production props must have main equipment machinery, such as camera, grip equipments, 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 mixing machine, etc.
- 4. Picture technical services must have machines and equipment capable of creating special picture 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.
- 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.

Activities	Conditio	Incentives
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	B1
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.	B1
7.22.3 Amusement parks	 Must have a minimum investment (excluding cost of land and working Capital) of not less than 500 million baht. Project details must be approved by The Board. 	A3
7.22.4 Cultural centers or arts and crafts centers	Must have a minimum investment (excluding cost of land and working capital) of not less than 30 million baht.	A3
7.22.5 Open zoos	 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 Project details must be approved by The Board. Fifteen percent of the total area must be allocated as green area and another fifteen percent as car park. 	A3
7.22.6 Aquariums	 Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht. An environmental impact assessment report must be submitted within 12 months after the issuance of its investment promotion certificate. 	A3
7.22.7 Race tracks	 Projects must be approved by relevant government agencies. Projects must obtain a standard certificate from FIA (Federation Internationale de L² Automobile) or FIM (Federation Internationale de Motocyclisme). 	A3

Activities	Conditions	Incentives
	 3. Projects must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 4. An environmental impact assessment report must be submitted within 12 months from the date of issuance of its investment promotion certificate. 	
7.22.8 Cable cars	Projects must be approved by relevant government agencies.	A3
7.23 Activities to support tourism: 7.23.1 Hotels	1. 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. 2. A promoted hotel will receive its rights and benefits, as follows: - Promoted hotels located in one of the 20 special investment - Hotels in other provinces are not eligible for merit-based incentives.	A4 B2
7.23.2 Convention halls	 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 	A3
7.23.3 International exhibition center	1. Indoor exhibition area must not be less than 25,000 square meters.2. Every hall must have a business	A 3
7.23.4 Health rehabilitation center	meeting room. 1. Must use medical technology for medical treatment and health rehabilitation. 2. Must have continuous rehabilitation programs, including overnight	B 1
	treatment. 3. Projects are not eligible for merit-based incentives.	

Activities	Conditions	Incentives
7.24 Factory Development for Industrial Plant and Warehouse	 Project must be located in the Special Economic Zone (SEZ). Application must be submitted before 31December, 2018. 	A2
7.27 Manufacture of Electric Vehicle Charging Stations	 Must submit a plan for equipment and sourcing of parts. Must submit a plan for the development of EV Smart Charging System. Must have at least four chargers with at least one type of quick charge. Must not obtain any rights or benefits from other government sectors. Must obtain ISO 18000 within three years from the date of the issuance of the BOI Promotion Certificate. Application must be submitted by December 31, 2018. 	A3
7.28 Medical services 7.28.1 Traditional Thai medical public services	 Must employ officers who received qualifications or professional certificates in Thai traditional medicines The establishment must pass the evaluation in quality standard. 	A3
7.28.2 Specialty medical centers	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: 1. Must have appropriate human resource recruitment plans. 2. Must have tools and equipment that are approved by the Board of Investment. 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.	A2

Activities	Conditions	Incentives
	4. Must consider the distribution of services and the people's access to the centers.	
7.28.3 Hospitals	The eligible areas that can request support are as follows: 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	A2
7.28.4 Transportation services for patients, doctors, or medical equipment (maritime, land or air transport)	 Must receive approval from relevant agencies and operate in accordance with their standard regulations with regard to transportation services for patients. Must have modern tools and equipment in accordance with the Ministry of Public Health's standard or other standards approved by the BOI 	A3

Remarks: Activities 7.25 and 7.26 have been expired.