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A hand in a dark suit sleeve holds a stack of gold coins over a glowing yellow map of Thailand. The background is a teal and blue abstract design with a globe-like pattern.

# *A Guide to Investment in the Special Economic Development Zones (SEZ)*



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## Preface

The purpose of this Guide to Investment in the Special Economic Development Zones (SEZs) is for the benefit of investors who are interested in making their investments in one of the Special Economic Development Zones (SEZs) developed by the Royal Thai Government. At present, there are 10 SEZs located in the border areas of the following provinces: Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakorn Phanom, Kanchanaburi, and Narathiwat.

This guide book offers details on all 10 SEZs, including the incentives and facilitation provided by various government agencies via the form of One Stop Service Center (OSS).

The Office of the Board of Investment would like to express sincere gratitude to the following government agencies for their information and support; the Office of the National Economic and Social Development Board, the Ministry of Interior, the Industrial Estate Authority of Thailand, the Revenue Department and the administrations of the provinces where the 10 SEZs are located. Their cooperation has been instrumental in the creation of this guide book.

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# Investment in the Special Economic Development Zones

In reference to the Government's policy to develop border areas, which connect to neighboring ASEAN countries, to improve the quality of life, promote trade and investment and most importantly to prepare for the ASEAN Economic Community (AEC), 10 Special economic development zones are being established in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi, and Narathiwat. The Government provides supporting measures and other promotions for the development of Infrastructure, including tax and non-tax incentives, setting up One Stop Service Center (OSS) and other facilitating measures.

## Why invest in a Special Economic Development Zone?

The Special Economic Development Zones (SEZ) are in border areas contiguous to Myanmar, at Kanchanaburi; the People's Republic of Laos, at Chiang Rai, Mukdahan Nong Khai and Nakhon Phanom; Cambodia at Sa Kaeo, and Malaysia at Songkhla and Narathiwat.

In the past 5 years (2010-2014), the trade value between Thailand and the four abovementioned countries has grown continuously to an average of 900,000 million Baht, and will continue to grow, especially after the formation of the AEC at the end of 2015. At present, distribution centers and labor intensive industries are beginning to take interest in investing in these countries in order to access labor and to distribute goods to neighboring countries conveniently, as well as import goods, including raw materials or parts, from neighboring countries to Thailand.

It is anticipated that the advent of the AEC will greatly boost the connections between trade, raw materials, supply chains, and consumer markets of the countries neighboring Thailand.

Investors in the Special Economic Development Zones (SEZ) will not only receive greater tax incentives if they were to operate or invest in other areas, they would also receive incentives through the ability to easily employ foreign labor within their investments.

Furthermore, the government has other policies to support investors such as the development of Infrastructure, the creation of public utilities to support investment, facilitating property lease, as well as the establishment of One Stop Service (OSS) to assist in facilitating matters at the convenience of investors.

## Suitable Activities for Investment in the Special Economic Development Zones

Activities or industries suitable for investment in the SEZs include labor intensive industries, industries relying on raw materials from neighboring countries, border trading requiring the establishment of a bonded warehouse, and distribution centers to neighbor countries, tourism supporting businesses as well as various service activities to support community expansion around the SEZs.



# Location of Special Economic Development Zones



Currently, Special Economic Development Zones comprise areas located in the 10 provinces specified in NC-SEZ Announcement No. 1/2558 and 2/2558, as follows:

1. **Tak** Special economic development zone comprises 14 sub-districts in the 3 districts of Tak Province, as follows:
  - » Maesot District: 8 sub-districts including Maesot, Mae Tao, Tha Sai Luat, Phra That Pha Daeng, Mae Kasa, Mae Pa, Mae Ku, and Mahawan.
  - » Phop Phra District: 3 sub-districts including Phop Phra, Chong Khaep and Wale.
  - » Mae Ramat District: 3 sub-districts including Mae Charao, Mae Ramat, and Khane Chue.
2. **Mukdahan** Special economic development zone comprises 11 sub-districts in the 3 districts of Mukdahan Province as follows:
  - » Muang Mukdahan District: 5 sub-districts including Si Bun Rueang, Mukdahan, Bang Sai Yai, Kham Ahuan, and Na Si Nuan.
  - » Wan Yai District: 4 sub-districts including Bang Sai Noi, Chanot, Wan Yai, and Pong Kham.
  - » Don Tan District: 2 sub-districts including Pho Sai and Don Tan.
3. **Sa Kaeo** Special economic development zone comprises 4 sub-districts in the 2 districts of Sa Kaeo Province, including
  - » Aranyaprathet District: 3 sub-districts including Ban Dan, Pa Rai, and Tha Kham.
  - » Watthana Nakhon: Phak Kha sub-district.
4. **Trat** Special economic development zone comprises 3 sub-districts in Khlong Yai District of Trat Province, including Khlong Yai, Hat Lek, and Mai Rut.
5. **Songkhla** Special economic development zone comprises 4 sub-districts in Sadao District of Songkhla Province including Sadao, Samnak Kham, Samnak Tao and Padang Besar.
6. **Chiang Rai** Special economic development zone comprising 21 sub-districts in the 3 districts of Chiang Rai Province as follows:
  - » Chiang Khong District: 7 sub-districts including Krueng, Bun Rueang, Rim Khong, Wiang, Sri Don Chai, Sathan, and Huay Sor.
  - » Chiang Saen District: 6 sub-districts including Ban Saew, Pa Sak, Mae Ngern, Yonok, Wiang, and Sri Don Moon.
  - » Mae Sai Districts: 8 sub-districts including Koh Chang, Ban Dai, Pong Ngam, Pong Pa, Mae Sai, Wiang Pang Kham, Sri Muang Chum, and Huay Krai.
7. **Nong Khai** Special economic development zone comprising 13 sub-districts in 2 districts of Nong Khai Province as follows:
  - » Muang Nong Khai District: 12 sub-districts including Kai Bok Wan, Nai Muang, Ban Deu, Phra Tat Bung Puan, Po Chai, Poan Sawang, Mee Chai, Wiang Cook, Si Gai, Nhong Gom Koh, Hat Kham, and Hin Ngom.
  - » Sa Krai District: Sa Krai sub-district.
8. **Nakhon Phanom** Special economic development zone comprising 13 sub-districts in 2 districts of Nakhon Phanom Province as follows:
  - » Muang Nakhon Phanom District: 10 sub-districts including Kuruku, Ta Kor, Na Sai, Na Raj Kwai, Nai Muang, Ban Peung, Poh Tak, Nhong Yard, Nhong Sang, and Ard Samart.
  - » Ta U-Tane District: 3 sub-districts including Nohn Tan, Ram Raj, Vern Prabaht.
9. **Kanchanaburi** Special economic development zone comprising 2 sub-districts in Muang Kanchanaburi District of Kanchanaburi Province including Kang Sien and Ban Gao.
10. **Narathiwat** Special economic development zone comprising 5 sub-districts in 5 districts of Narathiwat Province as follows:
  - » Muang Narathiwat District including Kok Kian sub-district.
  - » Tak Bai District including Jeh Hay sub-district.
  - » Yee Ngor District including La Harn sub-district.
  - » Wang District including Loh Jood sub-district.
  - » Sungai Golok District including Sungai Golok sub-district.



# Tak Special Economic Development Zone

## International Cross Docking Center and Labor-intensive Industrial Cluster

14 sub-districts along the border area of Maesot, Phop Phra, and Mae Ramat districts with a total area of 1,419 sq. km. (886,875 rai)

### Basic Information

- » 426 km. northwest of Bangkok via Highway No. 1 and Asian Highway No. 32 (Asia Route)
- » Maesot International Border Checkpoint is a permanent checkpoint linking with Myawaddy, Republic of the Union of Myanmar, with the cross-border trade value between Thailand and Myanmar ranking first (excluding Sang Khla Buri District, which imports natural gas)

### Competencies and Opportunities

- » Located on the East-West Economic Corridor (EWEC)
- » Western Tak can serve as a connecting corridor to Yangon, which is the economic centre of Myanmar.
- » Myanmar is a link to India and China.
- » Myanmar border area has an abundance of labor to support development in the Maesot area, as well as co-production with industrial estates in Myawaddy (Myanmar).
- » The Industrial Estates Authority of Thailand has plans to create an industrial estate in Tak.

### Transport and Logistics

- » There is a commercial airport at Maesot District.
- » Highway links with Myanmar via the Thai-Myanmar Friendship Bridge which leads to Highway 85 of Myanmar.
- » 10 km. away from the Myawaddy Industrial Estate.
- » Links to Yangon (560 km. away) which is the economic centre of Myanmar.
- » The government has opened border post at the second Thai-Myanmar Friendship Bridge constructed at Maesot District, Tak Province.

### Infrastructure Development Plan

- » Upgrading Maesot Airport
  - Construct more taxiways for aircraft and resurface existing runway, scheduled for completion in February 2018.
  - Construct a new passenger terminal and associated structures, scheduled for completion in November 2018.
  - Extend the length of the runway, scheduled for completion in November 2018.
- » Highway number 12 from Tak - Maesot in under construction with phase 3 scheduled for completion in January 2018 and phase 4 scheduled for completion in May 2019.
- » The 21.4 km. (17.25 km. on the Thai side) Maesot city bypass road with a second bridge over the Moei river, scheduled for completion in early 2018.
- » The second Customs Post for Maesot is underway. The selected contractor won the e-bidding for the tender and construction is pending transfer of the land earmarked for development and budgetary approval from the Ministry of Finance.
- » A 671 rai industrial estate development project is underway at Ta Sai Luad sub-district, Maesot district, Tak province. The project is pending EIA approval by the National Environment Board and the transfer of land earmarked for this project.



Top 5 Exports (Information provided by Maesot Customs Post)	Top 5 Imports (Information provided by Maesot Customs Post)
<ol style="list-style-type: none"> <li>1. Granulated sugar</li> <li>2. Motorcycles</li> <li>3. Mobile telephones with accessories</li> <li>4. Energy drinks</li> <li>5. Printed 100% cotton fabrics</li> </ol>	<ol style="list-style-type: none"> <li>1. Live cattle and buffalo</li> <li>2. Peanuts</li> <li>3. Antimony oxide</li> <li>4. Furniture and wood products</li> <li>5. Mobile telephones</li> </ol>

### Customs

- » Maesot Customs Post, Ta Sai Luad district.

### Private Hospital

- » Maesot-Ram Hospital

## Industrial Estates in the Special economic development zone of Maesot, Tak

### Basic Project Information

- » Located at Maesot District, Tak Province.
- » Total area of 671 rai divided as follows:
  - Public utility area 179 rai
  - Green area 70 rai
  - Revenue generating area 422 rai consisting of:
    - General purpose area 278 rai
    - Logistics / Free Zone 46 rai
    - Commercial area 10 rai
    - Free Zone 88 rai

### Project Progress

- » The Treasury is in the process of transferring land to the Industrial Estate Authority of Thailand for lease.
- » The Industrial Estate Authority of Thailand is revising the EIA report for presentation to the relevant authorities for due process and approval.
- » Construction is expected to commence within 2019 and shall be completed by 2020.

### Target Industries

- » Agriculture, fisheries and associated activities.
- » Textile, garment, and leather industries.
- » Furniture manufacturing
- » Gems and jewellery
- » Medical instrument manufacturing
- » Automotive, mechanical and parts industries.
- » Electrical appliances and electronics manufacturing.
- » Plastics manufacturing.
- » Pharmaceutical production.
- » Logistics
- » Industrial estates and zones
- » Tourism supporting activities
- » Ceramics



# Mukdahan Special Economic Development Zone

## Trading and Multimodal Transportation Center

11 sub-districts along the border area of Muang Mukdahan, Wan Yai, and Don Tan districts with a total area of 578.5 sq. km. (361,542 rai).

### Basic Information

- » 642 km. northeast of Bangkok and accessible via the following modes of transport
  - By road via Highways No. 2, 207, 202, 2169, and 212.
  - By train via the Bangkok-Ubon Ratchathani train route and then transfer to bus for the remaining 170 km. from Ubon Ratchathani to Mukdahan.
  - By air via Ubon Rathchathani, Nakhon Phanom or Sakon Nakhon airports before transferring to road travel for the remainder of the journey.

### Competencies and Opportunities

- » Located on the East-West Economic Corridor (EWEC) with connection to Lao PDR and Vietnam, and through to East Asia (Japan, South Korea, and Taiwan) with Friendship Bridge 2 (Mukdahan-Savannakhet) as a key link.
- » An important channel to transport goods i.e. beverages, fruits, electronic parts to Vietnam and Southern China
- » Opportunity for co-production with the Savan-Seno Special economic development zones (Lao PDR) which have investment from various foreign countries i.e. factory producing camera parts (Nikon) and factory producing aircraft seats and equipment (Aeroworks)

- » Close partnerships with twin cities in neighboring countries:
  - Twin City MOU made with Savannakhet, Lao PDR on 21<sup>st</sup> March 2004.
  - Twin City MOU made with Quang Tri, Vietnam on 25<sup>th</sup> January 2005.
  - Twin City MOU made with Chongzuo, China on 6<sup>th</sup> July 2011.

## Transport and Logistics

- » Connect to Lao PDR via the 2<sup>nd</sup> Thai-Lao Friendship Bridge (Mukdahan-Savannakhet)
- » Connect to Da Nang, Vietnam via Highway R9 of Lao PDR, distance 520 km.
- » Connect to Chongzuo, China via the Highway R9 of Lao PDR and through Vietnam, distance 1,340 km.

## Infrastructure Development Plan

- » Upgrades for Highway 212 Mukdahan-That Phanom, distance 23,831 km., 1.05 billion Baht budget (currently under construction and scheduled for completion in 2019).
- » Upgrades for Highway 12 Kuchinarai-Kham Cha-Ee, distance 36.308 km., 2.4 billion Baht budget (currently under construction and scheduled for completion in 2019).
- » Construction of inner-city ring roads NG 3 and NG 3, distance 7.535 km., 342 million Baht budget (currently under construction and scheduled for completion in 2019).
- » Construction of highway MH 3019 at the Highway 212-Ban Bang Sai Yai intersection in Mukdahan City (commencing in 2018)
  - Phase 1: 13 km., 1.2526 billion Baht budget.
  - Phase 2: 14.5 km., 1.2943 billion Baht budget.
- » Twin-track railway from Khon Kaen - Mukdahan - Nakhon Phanom, distance 356.7 km., the State Railway of Thailand has completed surveys and designs in 2014 (construction to commence in 2019).
- » Standard 1.435 meter gauge railway from Tak - Phitsanulok - Petchabun - Mukdahan (budget received in 2017 for preliminary studies).
- » Construction of 300m<sup>3</sup>/hour mobile plants and expansion of pipes to support the development of 1,081 rai for the Mukdahan Special economic development zone, 112 million Baht budget (project completed).
- » Waterworks upgrades and expansion to 500m<sup>3</sup>/hour by the Provincial Waterworks Authority of Mukdahan, 308 million Baht budget (currently underway and scheduled for completion in 2018).



- » Phase 1 (urgent) electricity network construction, 189 million Baht budget (currently underway and scheduled for completion in 2018).
- » Phase 2 electricity network construction, 371 million Baht budget, under construction by Mukdahan Power Station 3 on 1,081 rai (scheduled for completion in 2018).
- » Common Control Area (CCA) designated. On 24<sup>th</sup> May 2016 the Transport Minister with Cabinet approval designated a new CCA at the 2nd Friendship Bridge (Mukdahan - Savannakhet) with a total area of 63 rai (currently under construction).
- » Construction of a border terminal for commercial goods at Mukdahan with a total area of approximately 100 rai and a budget of 710.7 million Baht (scheduled for commencement in 2019).

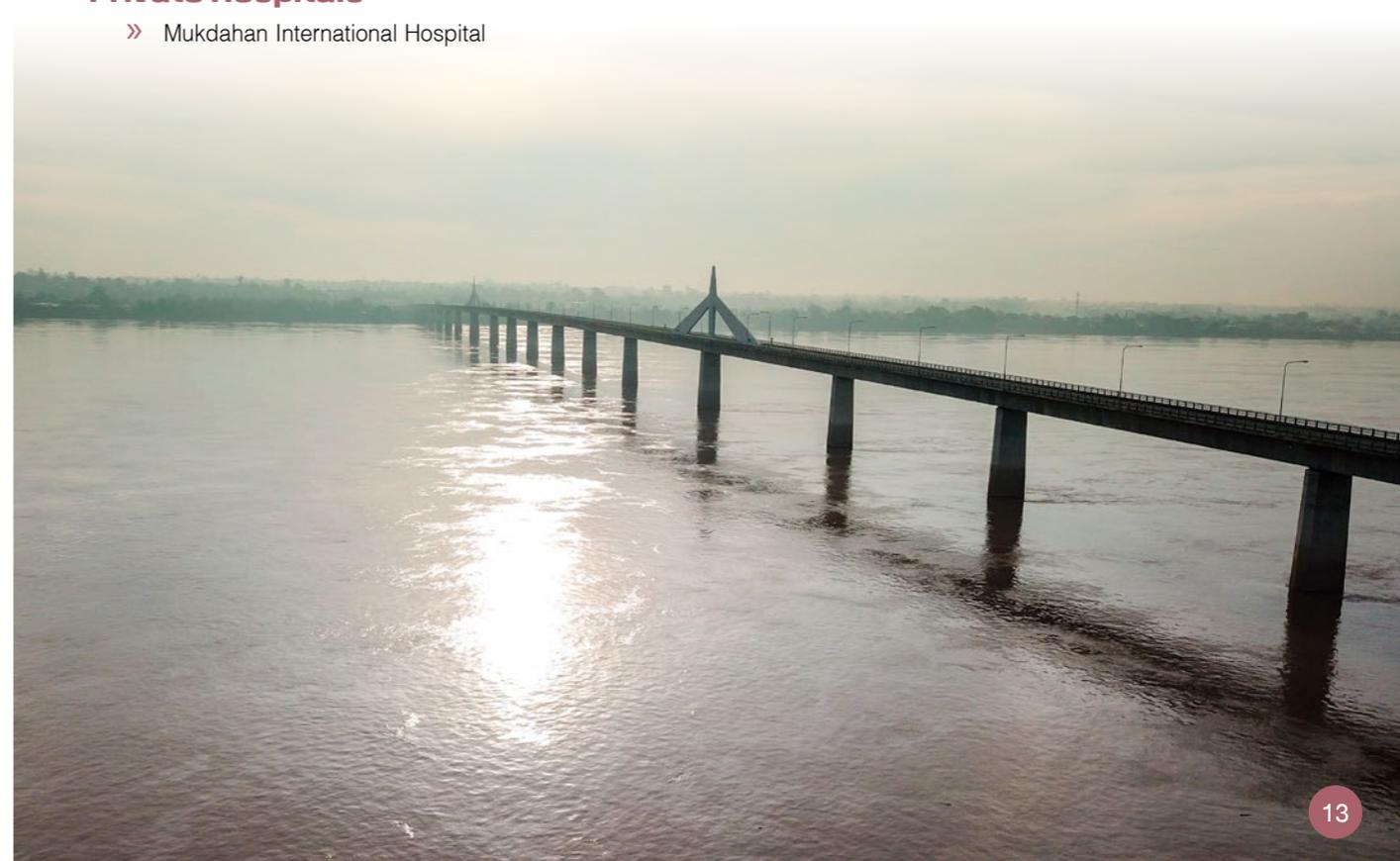
Top 5 Exports (Mukdahan Customs Post)	Top 5 Imports (Mukdahan Customs Post)
1. Processor and memory units	1. Processor and memory units
2. Printed circuits	2. Media storage or memory unit equipment
3. Uninterruptible Power Supply equipment	3. Camera parts
4. Transistors and semiconductors	4. Electricity
5. Granulated sugar	5. Pure copper

## Customs

- » Mukdahan Municipality Boat Pier (riverine cargo only)
- » Friendship Bridge 2 Border Post (Mukdahan - Savannakhet)

## Private Hospitals

- » Mukdahan International Hospital





# Sa Kaeo Special Economic Development Zone

## Agro-processing Industries and Multimodal Transportation

4 sub-districts along the border area of Aranyaprathet and Wattana Nakhon districts with a total area of 332.0 sq. km. (207,500 rai)

### Basic Information

- » 260 km. east of Bangkok via Highway No. 304
- » Aranyaprathet International Border Checkpoint is a permanent check-point connecting Banteay Meanchey Province in Cambodia, with the highest cross-border trade value between Thailand and Cambodia

### Competencies and Opportunities

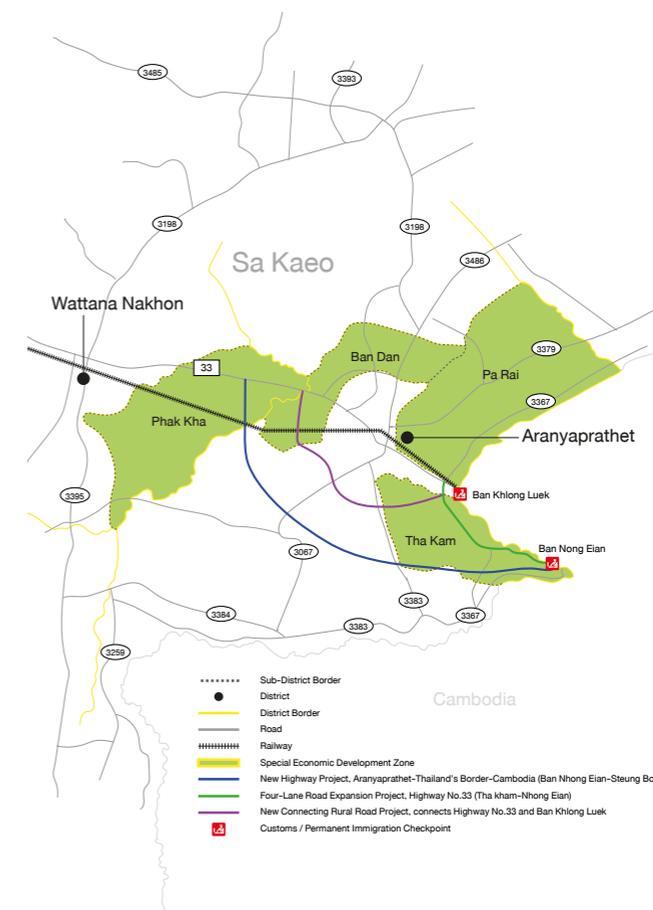
- » A highly competent area for international wholesale and retail trading as Aranyaprathet is located 260 km away from Laem Chabang Sea port and 260 km. away from Bangkok
- » Located in the GMS Southern Economic Corridor which is an important channel for Thailand to transport goods to Phnom Penh and Southern Vietnam. In addition, there is an opportunity for co-production with Poipet -O'neang Special economic development zone in Cambodia in which the majority investment is labour-intensive projects from Thailand i.e. garment factories, jewellery box manufacturing
- » Can benefit from Generalized System of Preferences (GSP), a preferential tariff system offered by developed countries to developing countries by reducing or exempting import tariffs on the GSP product list.

### Transport and Logistics

- » Connect to Laem Chabang sea port 250 km. away.
- » Road connections to Highway 6 of Cambodia and Highway 71 towards Phnom Penh.

### Infrastructure Development Plan

- » Thai/Cambodian border Aranyaprathet Highway (Ban Nong Eian - Stueng Bot)
  - A new 4-lane road with a Thai/Cambodian border crossing bridge culminating at Highway 3366. The National Environment Board has approved the EIA report and construction is now 10.55% complete.
  - A new road at the Highway 33 intersection (283rd km) culminating at Highway 3366 including the railway crossing bridge is proposed for the 2019 budget.
- » A new Customs Inspection and Quarantine (CIQ) building is being constructed at the Aranyaprathet Customs Post and is scheduled for completion in 2017.
- » Further additions to the Aranyaprathet Customs Post will be constructed at Pa Rai sub district of Aranyaprathet. Construction commenced on 11<sup>th</sup> January 2017 and is scheduled for completion on 10<sup>th</sup> April 2019. Progress is currently at 30.66%.
- » Establishment of an industrial estate on 660.56 rai of land in Pa Rai sub district, Aranyaprathet district, Sa Kaeo province, by the Industrial Estate Authority of Thailand. The project was announced on 23<sup>rd</sup> March 2017 by Sa Kaeo Provincial Industrial Estate Authority and construction commenced on 29th September 2017. Construction is expected to take 450 days and is scheduled for completion in late 2018.



Top 5 Exports (Sa Kaeo Customs Post)	Top 5 Imports (Sa Kaeo Customs Post)
1. Rice harvesting machinery	1. Aluminium motor parts
2. Automobiles	2. ISO tanks
3. Non-carbonated drinks	3. Tapioca products
4. Motorcycles	4. Tapioca
5. Motorcycle parts	5. Copper scrap

### Customs

- » Khlong Luek Customs Post, Aranyaprathet district.
- » Ban Nong Eian Customs Post, Aranyaprathet district.

# Industrial estates in the Special economic development zone of Aranyaprathet district, Sa Kaeo province

## Basic Project Information

- » Situated in Pa Rai sub-district, Aranyaprathet district, Sa Kaeo province.
- » Total area of 660 rai consisting of
  - Public utility area 163 rai
  - Green area 64 rai
  - Revenue generating area (for lease) 433 rai consisting of
    - General purpose area 242 rai
    - Logistics area 89 rai
    - Free use area 60 rai
    - Commercial area 37 rai
    - Electrical substation area 5 rai

## Project Progress (divided into 2 phases)

- » **Phase 1** consists of 3 standard factories of which one is 1,000 square meters and two are 500 square meters each in area for SMEs. The Pracharat square is 25 square meters for selling goods, of which there are 4 (20 units each) for selling OTOP products and agricultural products. Phase 1 construction is 95% complete and is scheduled for completion in January 2018.
- » **Phase 2** consists of the rest of the project in terms of public utilities such as roads, flood defenses, waterworks, waste water treatment, water capture, and electricity, etc. Construction is expected to finish by December 2018.

## Target Industries

- » Agriculture, fisheries and associated activities.
- » Textile, garment, and leather industries.
- » Furniture manufacturing
- » Gems and jewellery
- » Medical instrument manufacturing
- » Automotive, mechanical and parts industries.
- » Electrical appliances and electronics manufacturing.
- » Plastics manufacturing.
- » Pharmaceutical production.
- » Logistics
- » Industrial estates and zones
- » Tourism supporting activities



# Trat Special Economic Development Zone

## Trade, Distribution, Multimodal Transport and Regional Tourist Hub

3 sub-districts along the border area of Khlong Yai District with a total area of 50.2 sq. km. (31,375 rai)

## Basic Information

- » 420 km. east of Bangkok via Motorway No. 7 (Bangkok-Chonburi new route) connecting to Highway 344 (Chonburi-Klaeng), Highway 3 (Sukhumvit) in Klaeng district towards the border at Ban Had Lek in Khlong Yai district of Trat province.
- » Ban Had Lek International Border Checkpoint is a permanent checkpoint connecting Koh Kong Province in Cambodia.

## Competencies and Opportunities

### Competencies

- » Located on the Southern Coastal Economic Corridor (SCEC), Trat is 340 km. from Laem Chabang Sea port in Thailand, and 250 km. from Sihanoukville Sea port in Cambodia.
- » Tourism destination and connects to Koh Kong Special economic development zone (Cambodia) which has foreign investment i.e. auto assembler (Hyundai), volleyball manufacturer (Mikasa) and electric cable used in automobiles (Yazaki).

### Opportunities

- » Koh Kong province in Cambodia is experiencing economic development.
- » Property Perfect PCL has received the concession to develop the Trat SEZ (situated at Mai Rood sub district, Khlong Yai district) on an area of 895 rai which is to contain hotel, hospital, international exhibition center, border market, OTOP center, vegetable and seafood market, amusement park, industrial estate, government office, mangrove conservation, and public facilities.

## Transport and Logistics

- » 1 commercial airport served by Bangkok Airways.
- » 340 km. road connection to Laem Chabang sea port.
- » 250 km. road connection to Sihanoukville sea port in Cambodia.

## Infrastructure Development Plan

- » Highway 3 Trat-Had Lek is in phase 2 construction. Progress has been delayed due to issues with relocating trees and public utilities. Scheduled for completion in 2017 and phase 3 is scheduled for completion in January 2019.
- » High 3 Trat-Had Lek at the Mai Rood-Ban Khlong Jag intersection is currently under construction and is scheduled for completion in September 2019.
- » Construction of a 4-lane highway to the multipurpose pier at Khlong Yai, Trat (0.309 km.) is under construction and is expected to be finished in May 2018.

Top 5 Exports (Trat Customs Post)	Top 5 Imports (Trat Customs Post)
<ol style="list-style-type: none"> <li>1. Beverages, carbonated drinks and other soft drinks</li> <li>2. Milk and food supplements</li> <li>3. Granulated sugar</li> <li>4. Plastic utensils</li> <li>5. Motorcycles</li> </ol>	<ol style="list-style-type: none"> <li>1. Complete automotive electrical wiring kits</li> <li>2. Refrigerated fresh whole sea fish</li> <li>3. Dried squid</li> <li>4. Inner bladders for balls</li> <li>5. Live blue crab</li> </ol>

## Customs

- » Khlong Yai Customs Post
- » Khlog Yai Customs Inspection Warehouse

## Private Hospitals

- » Bangkok Hospital Trat
- » Clinic International Koh Chang



# Songkhla Special Economic Development Zone

## Export Processing Industries and Multimodal Transport

4 sub-districts along the border area of Sadao district including Sadao, Samnak Kham, Samnak Taew, and Padang Besar with a total area of 552.3 sq. km. (345,187.5 rai).

## Basic Information

- » 950 km. south of Bangkok via Highway No. 4 and Asian Highway No. 2 (Asia Route)
- » Sadao International Border Checkpoint and Padang Besar International Border Checkpoint are permanent checkpoints linking Kedah State and Perlis State of Malaysia with cross-border trade value between Thailand and Malaysia ranking first and second, respectively.

## Competencies and Opportunities

### Competencies

- » Central province in the Southern region of Thailand with Sadao International Border Checkpoint and Padang Besar International Border Checkpoint, which are checkpoints with the highest cross-border trading value with Thailand ranking first and second, respectively. Both areas are located close to Penang Sea port and Klang Sea port of Malaysia and a railway linking Thailand and Malaysia via Padang Besar and it is a manufacturing base i.e. processed rubber, seafood and electronics.
- » The area is located in the Indonesia-Malaysia-Thailand Growth Triangle (IMT-GT) further supporting the expansion of economic activities to neighbouring countries, especially the development of the Joint Special economic development zone between Sadao and Bukit Kayu Hitam (Malaysia). The Joint SEZ will be a good opportunity for investment in the manufacturing and service sectors, with expansion into trade and investment along the North-South Expressway in Malaysia through to inland areas of Malaysia.
- » An abundant source of rubber, seafood, electronics with production networks connected across Thailand and Malaysia.

## Opportunity

- » Malaysia is developing industrial, road, and rail network capacity in the area bordering southern Thailand.

## Transport and Logistics

- » Songkhla deep sea port
- » Had Yai International Airport
- » Highway and rail links via Padang Besar connect to Malaysia and Singapore.
- » Close to Penang sea port and Klang sea port.

## Infrastructure Development Plan

- » Highway SK1027 - Padang Besar (10 km. distance) commenced construction on 10<sup>th</sup> March 2016 to be completed on 9<sup>th</sup> March 2017. Current progress is 92.28%.
- » Highway intersection No. 4 - Sadao border crossing No. 2 has received budget for construction in 2018.
- » The special highway from Had Yai - Thai/Malaysian border is under EIA review before submission to the National Environment Board. The project is also being studied for public-private partnership suitability.
- » Construction of a new Sadao customs post is 30% complete and scheduled for completion in 2019.
- » Upgrading the offices of the Padang Besar customs post is in phase 2 is 21.62% complete, 12% behind schedule.
- » Establishment of a new industrial estate on 927.925 rai of land in Samnak Kham sub district, Sadao district, Songkhla province is currently under EIA consideration by the National Environment Board. IEAT has began the lease for the first plot of land on 8<sup>th</sup> August 2017 (629-1-70 rai). The Treasury-owned second plot (298-3-70 rai) still contains trespassers who have refused to vacate the property, which is preventing IEAT from entering into a contract with the Treasury.



## Customs

- » Padang Besar Customs Post, Sadao
- » Sadao Customs Post, Sadao

## Private Hospitals

- » Rajyindee Hospital
- » Sikharin Hospital
- » Bangkok Hospital Had Yai

## Industrial estates in the Special economic development zone of Sadao, Songkhla

### Basic Project Information

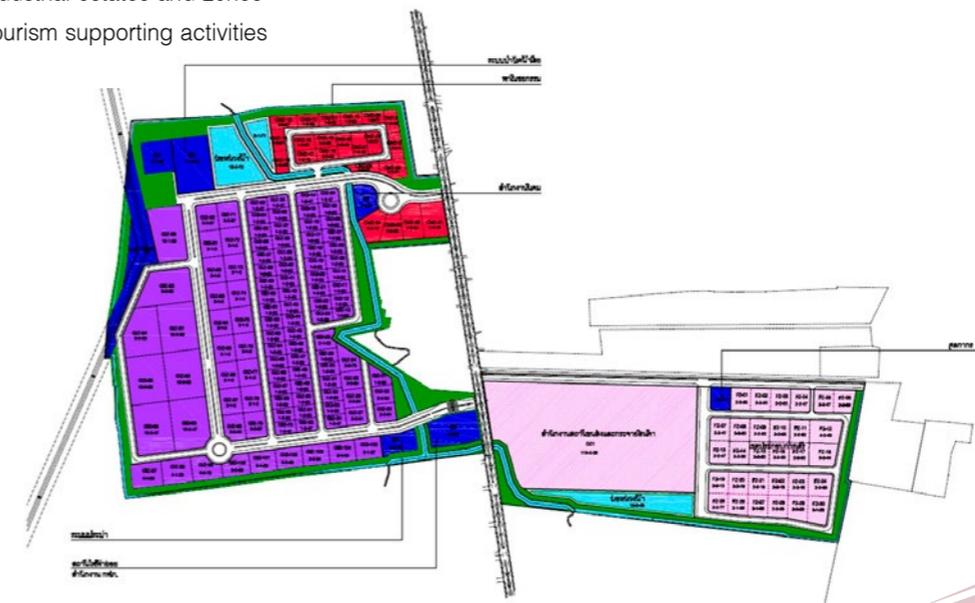
- » Situated in Samnak Kham sub district, Sadao district, Songkhla province.
- » Total area of 927 rai divided into
  - Public utility area 286 rai
  - Green area 103 rai
  - Revenue generating area 528 rai consisting of
    - General purpose area 290 rai
    - Free zone 119 rai
    - Commercial area 48 rai
    - Free use area 81 rai

### Project Progress

- » IEAT has entered into agreement with the Treasury
- » The National Environment Board (NEB) approved the EIA on 30<sup>th</sup> November 2017.
- » Construction is expected to commence by October 2018 and finish by January 2020.

### Target Industries

- » Agriculture, fisheries and associated activities.
- » Textile, garment, and leather industries.
- » Furniture manufacturing
- » Logistics
- » Industrial estates and zones
- » Tourism supporting activities



Top 5 Exports (Songkhla Customs Post)	Top 5 Imports (Songkhla Customs Post)
1. Natural rubber	1. Drive platters, tape, and hard drive related equipment.
2. Mechanical parts and associated equipment	2. Monitors and projectors
3. Processed rubber wood	3. Automatic data processors
4. Automotive parts and accessories	4. Parts and associated equipment for processors and data storage equipment
5. Automatic data processors	5. Electromagnets



# Chiang Rai Special Economic Development Zone

## Tourist Destination, Food Manufacturing Hub, Agro-Products and Multimodal Transport

21 sub-districts in the 3 districts of Chiang Rai which consist of Mae Sai, Chiang Saen, and Chiang Khong with a total area of 916.2 sq. km. (572,629 rai).

### Basic Information

- » 785 km. north of Bangkok via Highway 1.
- » 6 permanent border crossings; 3 with Myanmar and 3 with the Lao PDR.

### Competencies and Opportunities

- » Located on the North-South Economic Corridor through which the North is connected to Southern China (Yunnan Province) both by land and sea. There are 2 means of access by land: R3A Route (Chiang Khong International Border Checkpoint with Lao PDR) and R3B Route (Mae Sai International Border Checkpoint with Myanmar). By sea, transportation is by Khong River through Chiang Saen riverine port.
- » Link to the southern region of Thailand via Laem Chabang Seaport for shipping goods to other regions. Chiang Rai possesses high competency in the area of logistic services to Southern China and upper area of Myanmar and Lao PDR by transporting goods through the Laem Chabang Seaport. In addition, Chiang Rai is a tourist destination linked with other tourist destinations in the upper area of Myanmar, Lao PDR and south of China. Industries located in the area include agro and food processing, furniture, and wood products, in which there is opportunity to increase the value chain.

- » Close proximity to the Golden Triangle Economic Zone of Lao PDR (via the Golden Triangle area of Chiang Saen district).

### Transport and Logistics

- » Two bridges connecting to Myanmar; Thai-Myanmar Friendship Bridge 1 and Thai-Myanmar Friendship Bridge 2.
- » One bridge connecting to Lao PDR; Thai-Lao Friendship Bridge 4 (Chiang Khong - Huay Xai).
- » Mae Fah Luang International Airport
- » Chiang Saen commercial riverine port connects with southern China via 300 km. of the Mae Khong river.



### Infrastructure Development Plan

- » The western Chiang Rai City bypass is under phase 1 construction and phase 2 is scheduled for completion in December 2018.
- » Highway 1290 Chiang Saen - Chiang Khong is under phase 3 construction and is scheduled for completion in June 2018.
- » Highway 1421 Chiang Rai - Khun Tal
  - The first 19 km. is under construction and is scheduled for completion in March 2020.
  - Km. 19+000 - Km. 38+314 have received construction budget in the 2018 fiscal year.
- » Construction of Chiang Khong intermodal freight center commenced on 6<sup>th</sup> June 2017.

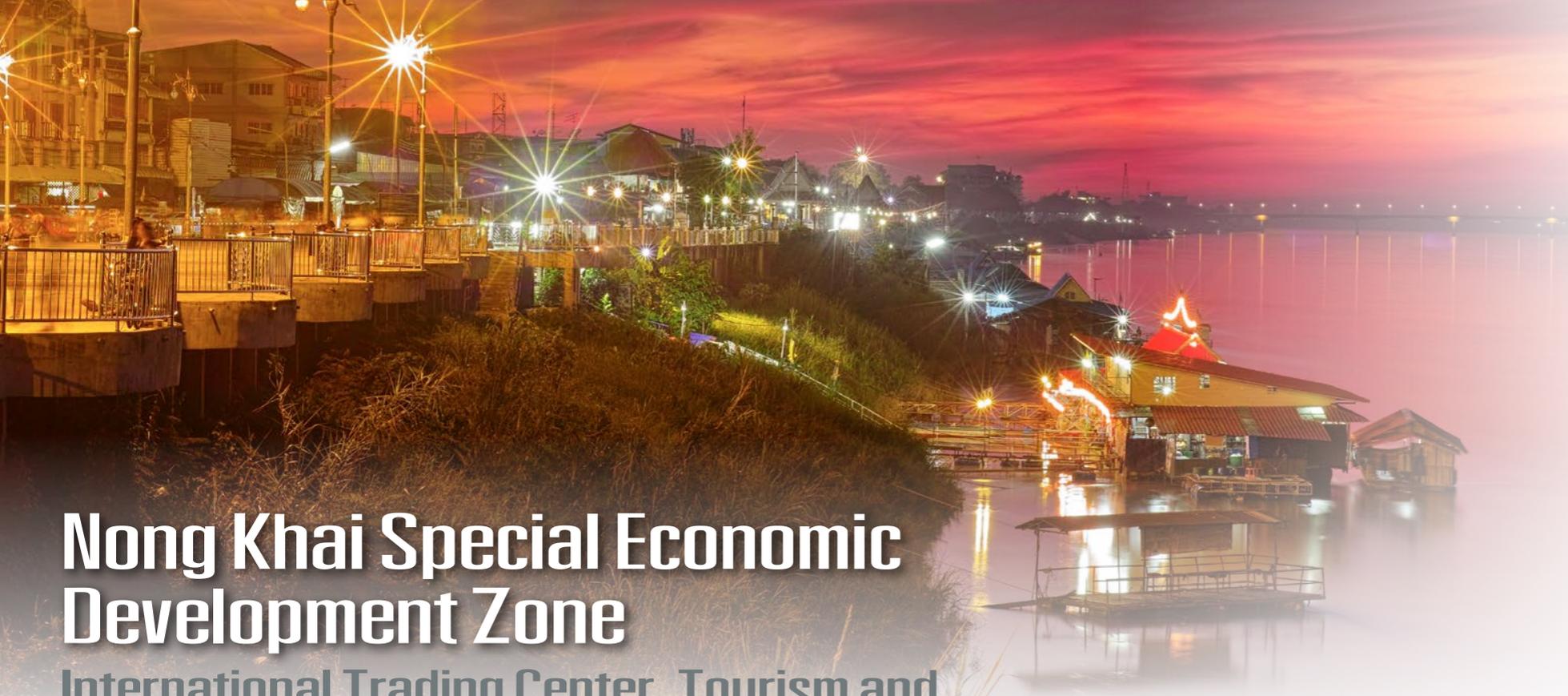
Top 5 Exports (Chiang Rai Customs Post)	Top 5 Imports (Chiang Rai Customs Post)
1. Consumer products	1. Fresh fruit
2. Fuel oil	2. Fresh vegetables
3. Agricultural goods	3. Agricultural goods
4. Livestock	4. Fresh garlic
5. Mangosteen	5. Mechanical machinery and equipment

### Customs

- » Chiang Saen Customs Post
- » Chiang Khong Customs Post
- » Mae Sai Customs Post

### Private Hospitals

- » Overbrook Hospital
- » Kasemrad Sriburin Hospital
- » Chiang Rai Inter Hospital



# Nong Khai Special Economic Development Zone

## International Trading Center, Tourism and Multimodal Transport

13 sub-districts in the 2 districts of Nong Khai Province including Muang, Nong Khai, and Sa Krai

### Basic Information

- » 615 km. northeast of Bangkok via Highway 2 (Mittraphap Highway)
- » Nong Khai border post is a permanent border crossing directly opposite Vientiane, the capital city of Lao PDR, and sees the highest volume of Thai-Lao trade in the country.

### Competencies and Opportunities

#### Competencies

- » Channel for cross-border trade between Thailand and Lao PDR with the highest cross-border trading value compared to cross-border trade via other checkpoints, and is located near Udon Thani Airport (approximately 60 km.).
- » Linked to Vientiane (Lao PDR, approximately 26 km.) both by road and rail through to Bangkok. Therefore, Nong Khai has transportation network, both by road, rail and air, which helps support the development of economic activities in the SEZ linking Nong Khai and Lao PDR (Vientiane and Luang Prabang) and Bangkok. In addition, Nong Khai is an attractive residential city, which could be further developed into a residential area for both Thai and foreign investors.

#### Opportunities

- » Lao PDR is developing economic zones:
  - Vientiane - Nonethong Exclusive Economic Zone
  - Xaisetha Joint Development Zone
  - Bung Thatluang Exclusive Economic Zone
  - Longthanh Exclusive Economic Zone



### Transport and Logistics

- » Udon Thani International Airport (approximately 53 km.)
- » Road and rail links to Lao PDR (via the Thai-Lao Friendship Bridge 1)

### Infrastructure Development Plan

- » Highway 212 from Phonpisai - Bung Kan has completed phase 1 construction.
- » Highway 211 intersection 2 (Ban Nong Song Hong) - Tha Bo - Sri Chiang Mai phase 1

Top 5 Exports	Top 5 Imports
<ol style="list-style-type: none"> <li>1. Petroleum, oil from bituminous ores, crude oil, fuel additives (benzine, diesel, aviation fuel, lubricant oil, gear oil, engine oil, break oil, kerosene, etc.)</li> <li>2. Airconditioned 4-wheel-drive vehicles</li> <li>3. Motorcycles</li> <li>4. Non-alcoholic sweetened drinks and soft drinks</li> <li>5. Commercial trucks</li> </ol>	<ol style="list-style-type: none"> <li>1. Electricity</li> <li>2. Finished electrical cabling</li> <li>3. Plastic and rubber outer soles</li> <li>4. Beverages</li> <li>5. Hydrogen</li> </ol>

### Customs

- » Nong Khai Customs Post

### Private Hospitals

- » Nongkhai - Wattana Hospital



# Nakhon Panom Special Economic Development Zone

## Commercial Business in Border and Logistic Service Zone

There are 13 sub-districts in 2 districts of Nakhon Panom: Mueang Nakhon Panom District comprising of Nai Mueang Sub-district, At Samat Sub-district, Nong Saeng Sub-district, Nong Yat Sub-district, Ta Kor Sub-district, Na Sai Sub-district, Na Rat Khwai Sub-district, Pho Tak Sub-district, Baan Phueng Sub-district and Kuruku Sub-district; Tha Uthen District comprising of Non Tal Sub-district, Woen Phra Bat Sub-district and Rammarach Sub-district. It totally covers 794.79 sq. km. (495,743.75 rai).

### Basic Information

- » It is far from Bangkok 740 kilometer -travelling here by the Highway No. 1 and entering to the Highway No. 2 at Saraburi.
- » Mittraphap Bridge 3 Border (Nakhon Panom-Khammouane) uses the Route R12 to transport products connecting to Thailand-Laos-North Vietnam-South China for 1,029 km., considered the shortest route.
- » The distance from the Nakhon Panom Border to Khammouane (Laos) is 16 km., to Ha Tinh (Vietnam) is 300 km., to Hanoi (Vietnam) is 650 km. and to South China Border (Chongzuo City) is 1,029 km..
- » It can connect to South China, Japan, Korea and other countries by ship at Vung Ang Port, Vietnam.

### Potentiality and Opportunity

#### Potentiality

- » It is a commercial route through Vietnam and South China (Guangxi) with the highest value of the country, and it is potential to transport products to faraway eastern countries (Japan, Korea and Taiwan) at Vung Ang Port, Vietnam.
- » Nakhon Panom Airport and Baan Phai Railway (Khon Kaen)-Maha Sarakham-Mukdahan-Nakhon Panom -it is planned to develop and build the railway in Nakhon Panom to connect to the main railway of Thailand. It is the opportunity to expand logistic activities in Thailand and in other countries.
- » It is the source of producing agricultural products with a good quality such as rice, sugar cane and cassava that can support the development of processed agricultural industry and provide the wonderful scenery by Mekong River that is proper to develop tourism and residences of Thai and international investors.

### Opportunity

- » Transporting through Mittraphap Bridge 3 by the Route R12 is a new transporting route connecting among Thailand, Laos, North Vietnam and South China for 1,029 km. considered the shortest route.
- » Laos develops the specific economic zone in Tha Khek and Phu Khiao.

### Transportation

- » There is one airport.
- » It is the final station of double track railway.
- » There is a logistic center.
- » There is a border transportation center.

### Infrastructural Development Plan

- » The finished infrastructures comprise of
  - Mittraphap Bridge 3 (Nakhon Panom-Khammouane)
  - National Highway No. 212 (Nakhon Panom-Tha Uthen)
  - One Stop Service Investment Center Building (OSS)
  - Examining Warehouse Building (R8)
  - Warehouse Building (R12)
  - Border Building (CIQ)
- » The being-processed infrastructures comprise of
  - To expand Provincial Waterworks Authority to support the special economic development zone.
  - To construct the Nakhon Panom Power Plant 3 in At Samat Sub-district, Mueang Nakhon Panom District, Nakhon Panom.
  - The border transportation center of Nakhon Panom to certify the transportation among Thailand, Laos, Vietnam and China -the operation period is 4 years (2016-2020).
  - To construct the new customhouse building of Nakhon Panom -it is expectedly done in July 2018.
  - To construct the road from Nakhon Panom Airport to Mittraphap Bridge 3 (Nakhon Panom- Khammouane), Mueang Nakhon Panom District, Nakhon Panom for 23.166 km. -the distance in the first part is 16.550 km. and the distance in the second part is 6.616 km.
  - Baan Phai Railway to the destination, Nakhon Panom, connects the special economic development zone to Mittraphap Bridge 3 for 354 km. (Baan Phai-Maha Sarakham-Roi Et-Mukdahan-Nakhon Panom) -the operation period is 5 years (2017-2022).



Top 5 Exports	Top 5 Imports
1. Jackfruit, Durian, Sothern Langsat, Etc.	1. Electronic Equipment
2. Energy Drink	2. Electricity
3. Dried Longan	3. Computer with Complete Set
4. Mango and Mangosteen	4. Powdered Lime
5. Living Cattle	5. Chemical Fertilizer

### Customhouse

- » Nakhon Panom Customhouse



# Kanchanaburi Special Economic Development Zone

## Industrial Estate, Conservative Tourism, Agriculture and Border Commerce

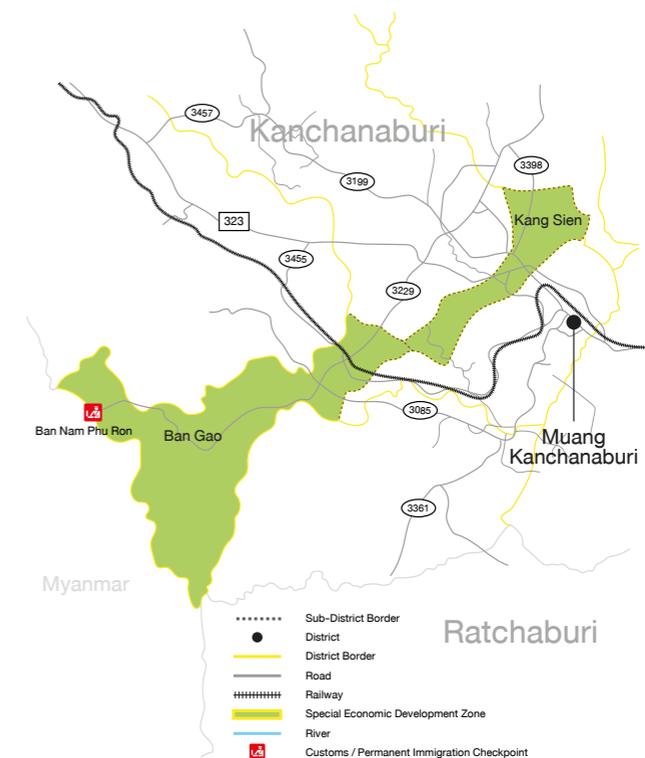
There are 2 sub-districts of Mueang Kanchanaburi District, Kanchanaburi comprising of Kaeng Sian Sub-district and Baan Kao Sub-district.

### Basic Information

- » It is far from Bangkok 128 kilometer -travelling here by the Highway No. 4 and No. 323.
- » Baan Nampu Ron Border is a permanent crossing point connecting to Tiki Border, Tawai, Myanmar.
- » There are the construction project of two motorways on National Highway No. 81 connecting to Laem Chabang Port-Bangkok-Tawai (Bang Yai-Kanchanaburi) and the special royal project in the second part, Kanchanaburi-Thailand's Border/Myanmar's Border (Baan Nampu Ron).

### Potentiality and Opportunity

- » It can develop as the economic base based on a location on the connection among the special economic development zone of Tawai (Myanmar) and the eastern seaboard of Thailand. Products can be transported by Tawai Port to countries in the Indian Ocean, the Central East and Europe and Laem Chabang Port to countries in the Pacific Ocean.
- » It takes 400 kilometer to connect to Laem Chabang Port through Bangkok-Kanchanaburi to Tawai Port.
- » It is potential to be the western economic center to connect to GMS Economic Corridor that connects to Tawai-Kanchanaburi-Bangkok-Phnom Penh-Ho Chi Minh.
- » The customhouse and the governmental center are constructed in the allocated area of Baan Nampu Ron to certify activities of commerce, investment, tourism and logistics.
- » It connects to the special economic development zone of Tawai (Myanmar) that is being developed.



### Transportation

- » There are the construction project of two motorways on National Highway No. 81 connecting to Laem Chabang Port-Bangkok-Tawai (Bang Yai-Kanchanaburi) and the special royal project in the second part, Kanchanaburi-Thailand's Border/Myanmar's Border (Baan Nampu Ron).

- » The distance from Kanchanaburi to Tawai Port of Myanmar is approximately 150 km.

### Infrastructural Development Plan

- » The Highway No. 367, the bypass of Kanchanaburi, finishes constructing.
- » The Highway No. 81, Bang Yai-Baan Pong-Kanchanaburi, is being constructed -it will be completed in 2019.
- » The project of customhouse construction at the permanent crossing point Baan Nampu Ron, the first phase, Baan Kao Sub-district, Mueang Kanchanaburi District, Kanchanaburi, is being constructed.

Top 5 Exports	Top 5 Imports
1. Seasoning	1. Natural Gas
2. Supplementary Food and Milk Product	2. Seafood
3. Instant Noodle	3. Living Cattle
4. Electricity	4. Cut Bamboo
5. Instant Coffee and Coffee Drink	5. Red Onion

### Customhouse

- » Baan Nampu Ron Border is located in Baan Kao Sub-district next to Tiki Border, Tawai, Myanmar.
- » Three-Pagoda Border, Sangkhla Buri District.

### Private Hospital

- » Thanakan Hospital
- » Kanchanaburi Memorial Hospital



# Narathiwat Special Economic Development Zone

## Border Commerce, Food Industry and Continuous Models of Transportation

There are 5 sub-districts in 5 districts of Narathiwat comprising of Mueang Narathiwat District, Tak Bai District, Yi-Ngo District, Waeng District and Su-Ngai Kolok District.

### Basic Information

- » The topography is forest and mountain (2 in 3 of all areas). There are 4 significant basins: Saiburi Basin, Bang Nara Basin, Tak Bai Basin and Su-Ngai Kolok Basin.
- » It is full of various crops, especially rubber trees.
- » It is a gateway to the southern part of ASEAN through the eastern part of Malaysia. Also, it can connect to Singapore.

### Potentiality and Opportunity

- » A land is proper to locate the industrial estate. It covers 1,730-0-13.9 rai.
- » There are materials that can support agricultural processing industry such as rubber trees or palm oil. It also includes the prominent point of cultures that can develop the halal industry.

### Transportation

- » It connects to Malaysia through the Asian Highway No. 18. Also, it connects to Singapore.
- » There is a network of the southern railways from Bangkok to Hat Yai Junction-Padang Besar-Butterworth (Malaysia)-Singapore and Hat Yai- Su-Ngai Kolok. It will be able to connect to Malaysia and Singapore if activating the railway from Su-Ngai Kolok Station to Pasemat Station.
- » There is Narathiwat Airport.
- » There is a commercial port for transporting fishing products, wood products, consumer goods and other kinds of products.

## Infrastructural Development Plan

- » The project of industrial estate establishment covers 1,730 rai in La Han Sub-district, Yi-Ngo District and Kok Kien Sub-district, Mueang Narathiwat District is allocating a land. The private land owner offers to sell the land for 408.724 million baht higher than the specified price for 184.154-243.564 million baht and the price of land estimation for 211.846 million baht. Therefore, it cannot be concluded to purchase the land.

Top 5 Exports	Top 5 Imports
1. Boat Used to Install Cable Underwater with Equipment	1. Processed Wood
2. Cigarette	2. Boat Used to Install Cable Underwater with Equipment
3. Scrap of Rubber from Its Tree	3. Coconut
4. Tapioca	4. Crispy Toast/Snack
5. Fruits	5. Wheat Flour

### Customhouse

- » Customhouse in Su-Ngai Kolok
- » Customhouse in Tak Bai
- » Customhouse in Buketa

## Industrial Estate in Narathiwat Special economic development zone

### Basic Information of Project

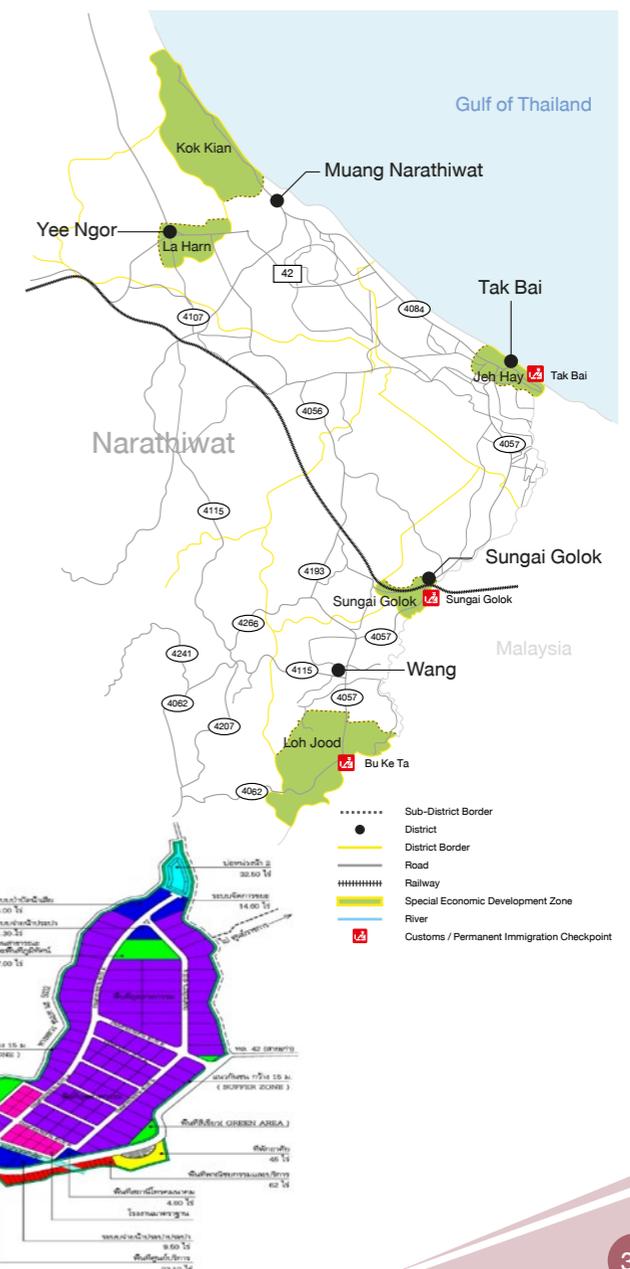
- » It is located at La Han Sub-district, Yi-Ngo District and Kok Kien Sub-district, Mueang Narathiwat District, Narathiwat.
- » The project covers 1,703.03 rai divided as follows:
  - Area for Public Utilities and Facilities Covering 580.48 rai and Comprising of:
    - IEAT Office and Residences (39.30 rai)
    - Investment Service Center (23.50 rai)
    - Electrical Substation (13.50 rai)
    - Telecommunication Station (5.00 rai)
    - Public Utility Systems (278.76 rai)
  - Green Area and Buffer Area (220.42 rai)
  - Earning Area (1,149.55 rai) Comprising of:
    - General Industrial Area(1,042.55 rai)
    - Commercial Area (62.00 rai)
    - Residences (45.00 rai)

### Project Progress

- » It is being allocated the proper land.

### Goal Industry

- » Rubber Industry
- » Processed Wood Industry
- » Processed Agricultural Industry
- » Fabric Industry



# Support from Government Sector

Any business invested in the special economic development zone will be supported by the government sector such as the measure of tax support or facilitations from various agencies. If it is in the specified business type, it will receive the privilege of taxation such as the measure by the Board of Investment of Thailand (BOI) or the measure by the Ministry of Finance.

## Investment Promotion Measure by the Board of Investment of Thailand

For the economic connection with neighboring countries and integration support of ASEAN, the Board of Investment of Thailand issues the 7/2017 BOI Announcement to prolong the investment promotion policy in the special economic development zone to 31<sup>st</sup> December 2018 -the privileges are specified for any business invested in the special economic development zone divided into two cases below:

1. In case the business as the account attached the 2/2014 BOI Announcement on Policy and Rules of Investment Promotion issued on 3<sup>rd</sup> December 2014;
2. In case the goal business as the Board of Special economic development zone Policy.

In Case of General Business as Account of BOI	In Case of Goal Business (13 Industrial Groups)
Exempting the further corporate income tax from regular rules for 3 years but less than 8 years	Exempting the corporate income tax up to 8 years (the financial amount is limited less than 100 percent)
If it is the business in group A1 or A2 that exempts the corporate income tax for 8 years, 50 percent of the corporate income tax will be reduced for further 5 years.	Fifty percent of the corporate income tax will be reduced for further 5 years
<ul style="list-style-type: none"> <li>» Deduct the cost of transportation, electricity and water 2 times for 10 years.</li> <li>» Deduct the cost of installation or construction of facilities considered 25 percent of investment aside from deducting the depreciation as usual.</li> <li>» Exempt the import duty of machines.</li> <li>» Exempt the import duty of materials used to export manufacture.</li> <li>» Permit unskillful alien labors.</li> <li>» Other privileges that are not taxation such as owning a land, letting skillful alien labors work and all.</li> </ul>	

## Special Conditions for Thai SMEs

1. Specify the minimum investment fund of each project no less than 500,000 baht (excluding the land cost and working capital).
2. Used machines are permitted to use in the project that is requested for promotion no less than 10 million baht —the machine price will be calculated from the value in the account. It is a must to invest in main machines no less than 50 percent of the machine value used in the project.

### Definition of Thai SMEs

- » There must a natural person whose nationality is Thai to hold a share no less than 51 percent of the registered capital.
- » When including all business that is promoted and not promoted, the promotion applicant must have net fixed assets or investment fund excluding the land cost and working capital no less than 200 million baht.

## Goal Industrial Group in Special Economic Development Zone

The Board of Special Economic Development Zone Policy formulates the goal business in the special economic development zone in each different area as its potentiality and people's need in the area divided into 13 industrial groups, 66 business types and 6 types of goal business promoted only in the special economic development zone as follows:

Goal Business Group Promoted in Area										
13 Industrial Groups (66 Business Types)	Tak	Srakaew	Trat	Mukdahan	Songkhla	Chiang Rai	Nong Khai	Nakhon Panom	Kamchanaburi	Narathiwat
	1. Industrial Group of Agriculture, Fishery and Related Business	✓	✓	✓	✓	✓	✓	✓	✓	
2. Industrial Group of Ceramic Product Manufacture	✓							✓	✓	
3. Industrial Group of Fabric, Garment and Leatherwork	✓	✓			✓	✓	✓	✓	✓	
4. Industrial Group of Furniture Manufacture	✓	✓			✓	✓		✓	✓	
5. Industrial Group of Jewelry and Accessory	✓	✓				✓		✓	✓	
6. Industrial Group of Medical Tool Manufacture	✓	✓				✓		✓	✓	
7. Industrial Group of Vehicle, Machine and Spare Part	✓	✓						✓	✓	
8. Industrial Group of Electric and Electronic Appliance	✓	✓		✓				✓	✓	
9. Industrial Group of Plastic Manufacture	✓	✓				✓		✓	✓	
10. Industrial Group of Medicine Manufacture	✓	✓				✓		✓	✓	
11. Industrial Group of Logistics	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12. Group of Industrial Estate or Area	✓	✓	✓	✓	✓	✓	✓	✓	✓	
13. Industrial Group of Tourist Support	✓	✓	✓	✓	✓	✓	✓	✓	✓	

Further Announced Goal Business in Area										
Business Type	Tak	Srakaew	Trat	Mukdahan	Songkhla	Chiang Rai	Nong Khai	Nakhon Panom	Kamchanaburi	Narathiwat
	1. Business of Manufacturing Pet Food or Pet Food Mixture*	✓	✓	✓	✓	✓	✓	✓	✓	✓
2. Business of Manufacturing Construction Materials and Business of Manufacturing Concrete Product for Public Utility Work (Except Manufacture of Ceramic Roof Tile and Floor or Wall Tile)*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3. Business of Manufacturing Cleaning Items such as Soap, Shampoo and Toothpaste*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4. Business of Manufacturing Plastic Product for Consumption such as Plastic Packaging*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5. Business of Manufacturing Items from Pulp or Paper such as Paper Box*	✓	✓		✓	✓	✓	✓	✓	✓	✓
6. Business of Developing Buildings for Industrial Factory and/or Warehouse*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

\*The application of investment promotion must be submitted within 31<sup>st</sup> December 2018.

# Account of Goal Business in Special Economic Development Zone

## Section 1: Agriculture and Agricultural Output

Industrial Group of Agriculture, Fishery and Related Business for the special economic development zone in Tak, Srakaew, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Panom, Kamchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
1.4 Crop drying and silo facilities		B 1 8+5	1
1.5.1 Livestock and aquatic animal propagation	Projects must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, sensor system for tracking and counting animals.	A 4 8+5	1
1.5.2 Livestock husbandry or aquaculture (except for shrimp)	Projects must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, sensor system for tracking and counting animals and effective environmental protection and impact reduction system.	A4 8+5	1
1.6 Slaughtering	Projects must use modern technology, e.g. stunning method, shackle, cold storage, chilling system, meat quality and contaminant inspection	A 4 8+5	1
1.8 Grading, packaging and storage of plants, vegetables, fruits or flowers	Projects using modern technology, e.g. color sorter, vapor heat treatment to kill fruit fly eggs, seed coating.	A 3 8+5	1
1.9 Manufacture of modified starch or starch made from plants that have special properties		A 3 8+5	1
1.10 Manufacture of oil or fat from plants or animals (except for soybean oil)	1. Manufacture of crude or semi-refined oil from plants must start from agricultural produce. 2. Manufacture of refined oil from plants must start from agricultural produce or crude oil.	A 3 8+5	1

Type of Business	Conditions	Incentives	Investment Promotion Division
1.11 Manufacture of natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics)		A 4 8+5	1
1.14.1 Manufacture of primary processed rubber		A 4 8+5	1
1.15 Manufacture of products from agricultural by-products or agricultural waste (except for those with uncomplicated production processes, e.g. drying, dehydration)		A 4 8+5	1
1.17 Manufacture or preservation of food, beverages, food additives or food ingredients using modern technology (except for alcohol drinking)	1. Projects with only mixing or dilution process shall not be promoted. 2. Projects with fermentation process must use starter cultures that have supporting study or research.	A 3 8+5	1
1.19 Cold storage, or cold storage and cold storage transportation		B 1 8+5	1
1.20 Trading Center for agricultural goods	1. Total area must not be less than 50 rai. 2. The area for operations and services related to agricultural goods must not be less than 60 percent of the total land area. Space must be allocated for agricultural exhibition or trade, auction center, cold storage and silos. 3. Inspection, grading and pesticide residue inspection services for agricultural products must be provided.	A 3 8+5	1
1.22 Manufacture of pet food or pet food mixture		B 1 8	1

## Section 2: Fundamental Mineral, Ceramics and Metal

Industrial Group of Ceramics, Ceramic Manufacture for the special economic development zone in Tak, Kanchanaburi and Nakhon Panom

Type of Business	Conditions	Incentives	Investment Promotion Division
2.4.3 Manufacture of Ceramic Products (except Earthenware and Ceramic Tiles)	Project must have firing process.	B 1 8+5	3

Business of Manufacturing Construction Materials and Business of Manufacturing Concrete Product for Public Utility Work for the special economic development zone in Tak, Srakaew, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kamchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
2.17 Manufacture of Construction Materials and Concrete Product for Public Work		A 2 <b>8</b>	3

## Section 3: Light Industry

Textile and Garment Industry for the special economic development zone in Tak, Sa Kaeo, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
3.1.1 Natural fiber or artificial fiber business	Especially recycling fiber using waste produced in the country only	A 2 / A 4 / B 1 <b>8+5</b>	5
3.1.2 Thread and fabric manufacturing business		A 3 / A 4 / B 1 <b>8+5</b>	5
3.1.4 Garment, accessory and home textile business		A 4 / B 1 <b>8+5</b>	5
3.2 Non-woven Fabio manufacturing business or hygienic products manufacturing business from non-woven fabric		A 4 <b>8+5</b>	5
3.3 Bag or shoe manufacturing business or leather or artificial leather products		A 4 / B 1 <b>8+5</b>	5
3.4 Sports equipment or parts manufacturing equipment		B 1 <b>8+5</b>	5

Housewares Manufacturing Industry for the special economic development zone in Tak, Sa Kaeo, Songkhla, Chiang Rai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
3.6 Housewares or parts manufacturing business		A 4 / B 1 <b>8+5</b>	5

Jewelry and Accessory Manufacturing Industry for the special economic development zone in Tak, Sa Kaeo, Songkhla, Chiang Rai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
3.8 Jewelry and accessory or parts manufacturing business, including raw materials and models		A 4 <b>8+5</b>	5

Medical Equipment Manufacturing Industry for the special economic development zone in Tak, Sa Kaeo, Songkhla, Chiang Rai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
3.11 Medical equipment or parts manufacturing business		A 1 - A4 <b>8+5</b>	1

## Section 4: Metal Products, Machinery and Transportation Equipment

Automotive, Machinery and Parts Industry for the special economic development zone in Tak, Sa Kaeo, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
4.4 Multi-purpose automobile or equipment manufacturing business		A 4 / B 1 <b>8+5</b>	2
4.5.2 Machinery, equipment or parts manufacturing and/or mold repairing business	Must have the parts molding process and/or engineering design process	A 3 <b>8+5</b>	2
4.5.3 Machinery and/or machinery equipment assembling business	Must have the assembling process as approved by the Board	A 4 <b>8+5</b>	2
4.8.17 Other automotive parts manufacturing business		B 1 <b>8+5</b>	2
4.12 Motorcycle manufacturing business (except those with the displacement below 248 CC)	1. Must have the body assembling and color spraying process 2. Must present the parts investment and parts use plan and be approved by the Board	B 1 <b>8+5</b>	2

Metal Structure Manufacturing Business for Construction or Industrial Works for the special economic development zone in Tak, Sa Kaeo, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
4.14 Metal structure manufacturing business for construction and industrial works (fabrication industry)		A 3 / A 4 <b>8+5</b>	3

## Section 5: Electrical Appliances and Electronics

Electrical Appliances and Electronics Industry for the special economic development zone in Tak, Sa Kaeo, Mukdahan, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
5.1 Electrical appliances manufacturing business		A 2 / A 3 <b>8+5</b>	2
5.2.2 LED lights bulbs manufacturing business		A 4 <b>8+5</b>	2
5.2.3 Compressor manufacturing and/or motor for electrical appliances manufacturing business		A 4 <b>8+5</b>	2
5.2.4 Wire hardness manufacturing business		B 1 <b>8+5</b>	2
5.2.5 Parts and other electrical appliances manufacturing business		B 1 <b>8+5</b>	2
5.3.5 Audio and visual product manufacturing business		A 4 <b>8+5</b>	2
5.3.6 Electronics products manufacturing business for offices		A 4 <b>8+5</b>	2
5.3.7 Other electronics manufacturing business		B 1 <b>8+5</b>	2
5.4.6.2 Ordinary hard disk drive and/or parts manufacturing business (except Top Cover or Base Plate or Peripheral)	Investment in improving the existing machinery is part of the promoted project. The value of existing machinery is excluded from the investment exempted from juristic person income tax.	A 3 <b>8+5</b>	2

Type of Business	Conditions	Incentives	Investment Promotion Division
5.4.6.3 Top Cover or Base Plate of Peripheral manufacturing business for Hard Disk Drive		A 4 <b>8+5</b>	2
5.4.12 Flexible printed circuit and/or multi-layer printed circuit board and/or parts manufacturing business	Must have the manufacturing process as approved by the Board	A 2 / A 3 <b>8+5</b>	2
5.4.13 Other memory equipment manufacturing business		A 4 <b>8+5</b>	2
5.4.14 Ordinary printed circuit board assembly (PCBA) manufacturing business		A 4 <b>8+5</b>	2
5.4.17 Audio and visual product parts manufacturing business		A 4 <b>8+5</b>	2
5.4.18 Part manufacturing business for electronics products for offices		A 4 <b>8+5</b>	2
5.4.19 Parts manufacturing business for other electronics products		B 1 <b>8+5</b>	2

## Section 6: Chemical and Plastic

Chemical and Plastic Industry and Plastic Production for the special economic development zone in Tak, Sa Kaeo, Chiang Rai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
6.6 Plastic products for industrial goods	Must have the plastic molding process	B 1 <b>8+5</b>	3
6.7.1 Multi-layer plastic packaging manufacturing business	Must have more than 2 plastic welding processes	A 3 <b>8+5</b>	3
6.7.2 Aseptic plastic packaging manufacturing business	Must be certified with the sterile room standards according to ISO 14611 Level 7 or Federal Standard 209 E Class 10000 and above or other equivalent international standards within 2 years from the date of operation commencement	A 3 <b>8+5</b>	3

Type of Business	Conditions	Incentives	Investment Promotion Division
6.7.3 Antistatic plastic packaging manufacturing business	Must be certified with the sterile room standards according to ISO 14611 Level 7 or Federal Standard 209 E Class 10000 and above or other equivalent international standards within 2 years from the date of operation commencement	A 3 8+5	3
6.8 Recycling plastic manufacturing business	Must have the domestic plastic welding process only	A 4 8+5	3

Pharmaceutical Industry for the special economic development zone in Tak, Sa Kaeo, Chiang Rai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
6.10 Pharmaceutical business	<ol style="list-style-type: none"> <li>In case of modern medicine, it must be certified with the GMP standards according to the PIC/S practice within 2 years from the date of operation commencement.</li> <li>In case of traditional medicine, it must be certified with the GMP standards according to the PIC/S practice within 2 years from the date of operation commencement.</li> <li>In case of improvement from the existing business, the existing machinery is allowed to be used in the promoted project, but the value thereof is excluded from the project investment.</li> </ol>	A 2 / A 3 8+5	1

General Publication Business for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
6.14.2 General publication manufacturing business		B 1 8+5	5

Body Care Products Manufacturing Business for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
6.15 Body care products manufacturing business such as soap, shampoo, toothpaste, cosmetics		A 2 8	1

Plastic Products Manufacturing Business for Consumer Goods for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
6.16 Plastic products manufacturing business for consumer goods such as plastic packaging		A 2 8	3

Products Manufacturing Business from Pulp or Paper for Consumer Goods for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
6.17 Products manufacturing business from pulp or paper such as paper box		A 2 8	3

## Section 7: Service and Public Utility

Logistics Industry for Consumer Goods for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
7.1.3 Facilities for checking and dispatching and container loading for exportation or depot for checking and dispatching imported products and packing exported products by using the container system outside the dock area (Inland Container Depot: ICD)		A 3 8+5	4

Type of Business	Conditions	Incentives	Investment Promotion Division
7.4.1 Distribution Center (DC)	<ol style="list-style-type: none"> <li>Must have the paid capital of no less than 10 million Baht</li> <li>Must provide a storage for controlled goods with modern computer system</li> </ol>	B 1 8 + 5	4
7.4.2 International Distribution Center (IDC)	<ol style="list-style-type: none"> <li>Must have the paid capital of no less than 10 million Baht</li> <li>Must provide a storage for controlled goods with modern computer system</li> <li>Other conditions are as follows: <ol style="list-style-type: none"> <li>The investment capital (excluding cost of land and working capital) must be no less than 100 million Baht.</li> <li>Goods must be distributed abroad for more than 1 countries.</li> </ol> </li> </ol>	A 3 8 + 5	4

Industrial Estate or Zone for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
7.9.1.1 Industrial zones or industrial estates	<ol style="list-style-type: none"> <li>The total land area of the project must not be less than 500 Rai.</li> <li>The 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>Other conditions as follows: <ol style="list-style-type: none"> <li>Main road 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. If the total area is over 500 and up to 1,000 rai, the road must have</li> </ol> </li> </ol>	A 3 8 + 5	3

Type of Business	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> <li>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.</li> <li>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>Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool.</li> <li>Wastewater discharge system must be completely separate from rainwater discharge system.</li> <li>Projects must have an approved system of collection and elimination of garbage, as approved by the Board.</li> <li>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).</li> <li>The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office.</li> <li>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.</li> </ol>		

Type of Business	Conditions	Incentives	Investment Promotion Division
7.9.1.2 Gem and jewelry industrial zones	<ol style="list-style-type: none"> <li>The total area must not be less than 100 Rai.</li> <li>Area for operations related to gems or jewelry must not be less than 40 percent of the total area.</li> <li>Projects must have a sales area for gems and jewelry.</li> <li>Projects must provide appropriate security systems.</li> <li>Projects must have meeting rooms, exhibition halls and business centers.</li> </ol>	A 3 8+5	5
7.9.1.3 Logistics Park	<ol style="list-style-type: none"> <li>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> <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>	A 3 8+5	4

Tourism Promotion Industry for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
7.22.1 Ferry services or tour boat services or tour boat renting	Must be approved by relevant government agencies	A 3 8+5	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 8+5	4
7.22.3 Amusement parks	<ol style="list-style-type: none"> <li>Must have a minimum investment (excluding cost of land and working capital) of not less than 500 million Baht.</li> <li>The project details must be approved by the Board.</li> </ol>	A 3 8+5	4
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.	A 3 8+5	4
7.22.5 Open zoos	<ol style="list-style-type: none"> <li>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>Project details must be approved by the Board.</li> <li>Fifteen percent of the total area must be allocated as green area and another fifteen percent as car park.</li> </ol>	A 3 8+5	4
7.22.6 Aquariums	<ol style="list-style-type: none"> <li>Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million Baht.</li> <li>An environmental impact assessment report must be submitted within 12 months after the issuance of its investment promotion certificate.</li> </ol>	A 3 8+5	4
7.23.3 International exhibition centers	<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 8+5	4
7.23.4 Health rehabilitation centers	<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> </ol>	B 1 8+5	4

Building Development for Industrial Factories and/or Warehouses for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
7.24 Building development for industrial factories and/or warehouses		A 2 8	3

Trading Center and Integrated Product Development for Industrial Factories and/or Warehouses for the special economic development zone in Tak, Sa Kaeo, Trat, Mukdahan, Songkhla, Chiang Rai, Nong Khai, Nakhon Phanom, Kanchanaburi and Narathiwat

Type of Business	Conditions	Incentives	Investment Promotion Division
7.29 Trading center and integrated product development	<ol style="list-style-type: none"> <li>1. Must have Thai shareholders of no less than 51 percent of the registered capital</li> <li>2. Must have areas for product exhibition and sales and product distribution center with a controlled goods storage and a modern computer technology, the total area of which must not be less than 10,000 square meters</li> <li>3. Must have an e-Commerce platform and a quality control system for products purchased through the e-Commerce platform</li> <li>4. Must have sales promotion services such as logistics service, financial service, insurance service and documentation service, etc.</li> <li>5. Must have a service center and product development for SMEs subject to the following conditions:               <ol style="list-style-type: none"> <li>5.1 An expert must be provided to provide business consultation.</li> <li>5.2 Technical, designing or product development training must be provided as deemed appropriate by the Board.</li> <li>5.3 Expenses for the operation of the service and product development center for SMEs must not be less than 10 million Baht within 3 years from the date of first acquisition of revenue.</li> </ol> </li> </ol>	A 3 8 + 5	4

Type of Business	Conditions	Incentives	Investment Promotion Division
	<ol style="list-style-type: none"> <li>5.4 Must present a collaboration plan with local organizations such as provincial organizations or local administrative organizations, etc., in order to purchase and/or sell local products and develop local entrepreneurs as approved by the Board.</li> <li>6. Revenue subject to the corporate income tax exemption shall include:               <ol style="list-style-type: none"> <li>6.1 Revenue from the rent of project</li> <li>6.2 Revenue from product exhibitions</li> <li>6.3 Revenue from the administration of product distribution (excluding revenue from domestic transportation, revenue from the customs clearance and revenue from freight reservations or aircrafts)</li> <li>6.4 Revenue from training and entrepreneur development</li> </ol> </li> </ol>		

# Measures of the Revenue Department

Businesses which have not been promoted by the Board of Investment (BOI), e.g. businesses not being in the category that BOI shall promote or those not meeting the minimum requirements of BOI, can be eligible to apply for the rights and benefits under the measures of the Revenue Department, Ministry of Finance. As for the measures of the Ministry of Finance, the corporate income tax will be reduced from 20 percent to 10 percent for 10 account periods for newly established businesses or extension of permanent buildings used in the business operation, for revenue derived from the manufacture of goods to substitute the import or to mainly export and the manufacture of goods with the tendency to lose their competitive ability or revenue derived from service provision or service use within the special economic development zone.

## Qualifications and Exercise of Rights and Benefits (pursuant to relevant draft royal decrees as of June)

It is provided that companies or partnership juristic persons entitled to the corporate income tax reduction shall possess the following qualifications:

- » Registered the application to exercise the rights as a company or partnership juristic person within the special economic development zone before or by 2017
- » Have not exercised the right to corporate income tax reduction pursuant to any law on investment promotion whether in part or in whole
- » Have not exercised the right to corporate income tax exemption or been granted the right to corporate income tax reduction for SMEs, in this regard, pursuant to the Royal Decree Issued Under the Revenue Code Regarding Reduction and Exemption from Revenue Taxes (No. 530, B.E. 2011 and its amended version)
- » Must prepare the account for businesses not subject to the tax benefits and that for businesses subject to the tax benefits in the special economic development zone separately

For details of criteria for businesses eligible to receive the rights and benefits, please follow the announcement of the Revenue Department.

# Other Public Promotion Measures

## Alien Workers

- » Alien workers are allowed to travel into the Kingdom to work on a round trip basis or no more than 7 days.
- » Training will be provided to Thai and alien workers.
- » For businesses whose investment is promoted by BOI in the special economic development zone, legal alien workers, both professional and unskillful ones, are allowed to be employed.



## Infrastructure Development

The government will invest in the infrastructure development project, customs checkpoint project and public utilities during 2015-2016 in the target special economic development zone in the first phase which covered 5 areas and 6 customs checkpoints with the financial amount of 10,000 million Baht.

### Summary of Operation Plan for Infrastructure Development Project and Customs Checkpoint – Urgent Phase during 2015-2016

Border Area	Financial Amount of 2015-2016 (Million Baht)				Total
	Transportation (Road, bridge, railway, port, airport)	Customs and Border Checkpoint	Industrial Estate	Public Utilities (power, tap water, irrigation)	
Tak	2,052	368	15	1,260	3,695
Sa Kaeo	616	688	15	793	2,112
Trat	207	147	15	126	495
Mukdahan	806	100	15	968	1,889
Songkhla (Sadao and Padang-Besar)	10	1,436	15	791	2,252
<b>Total</b>	<b>3,691</b>	<b>2,739</b>	<b>75</b>	<b>3,938</b>	<b>10,443</b>

Remark: Fundamental investment

## Land Provision

In terms of land provision for the investment in the special economic development zone, the government has assigned the Treasury Department to procure public organizations to utilize or to procure Thai industrial estates, other public and private organizations to rent the area for development subject to the period of time, criteria, methods, conditions and rent rate as specified by the Board.

At present, land has been provided for utilization in the special economic development zone in 6 provinces: Tak, Sa Kaeo Nong Khai, Mukdahan, Songkhla and Trat. The Treasury Department has determined the benefits, compensation, rent and cost of state land, especially in Sa Kaeo and Mukdahan where the patent has been issued. In addition, the land has been leased to the private sector or Industrial Estate Authority of Thailand.



## Development of Industrial Estate in the Special economic development zone

### Approach for Development of Industrial Estate in the Special economic development zone First Phase

IEAT has divided the development of industrial estate in the special economic development zone into 2 phases as follows:

#### Phase 1

**1** Area in Ta Lai Luad Sub-district, Maesod District, Trat

**2** Area in Pa Rai Sub-district, Aranyaprated District, Sa Kaeo

**3** Area in Samnakkham Sub-district, Sadao District, Songkhla

#### Phase 2

**1** Area in Kham-ahuan Sub-district, Muang Mukdahan District, Mukdahan

**2** Mairood Sub-district, Klongyai District, Trat

### Roadmap for Development of Industrial Estate in the Special economic development zone – First Phase

Fiscal Year	Operation Approach	
	Industrial Estate – Phase 1	Industrial Estate – Phase 2
2559	<ul style="list-style-type: none"> <li>» Feasibility study on appropriateness of establishing an industrial estate</li> <li>» Environmental Impact Assessment (EIA)</li> <li>» Industrial estate construction detailed design</li> </ul>	-
2560	Industrial estate construction	-
2561	Open the industrial estate	<ul style="list-style-type: none"> <li>» Feasibility study on appropriateness of establishing an industrial estate</li> <li>» Environmental Impact Assessment (EIA)</li> <li>» Industrial estate construction detailed design</li> </ul>
2562	-	Industrial estate construction
2563	-	Open the industrial estate



## Measures on Rights and Benefits of Industrial Estate Authority of Thailand (IEAT)

Measures for operators in the general industrial zone and the free trade zone

### Rights and Benefits not related to Tax

1. Hold land ownership in the industrial estate
2. Bring alien workers who are skillful, professional, spouses and dependents into the Kingdom
3. Export money outside the Kingdom in a foreign currency subject to the specified terms and conditions

### Rights and Benefits related to Tax in the Free Trade Zone

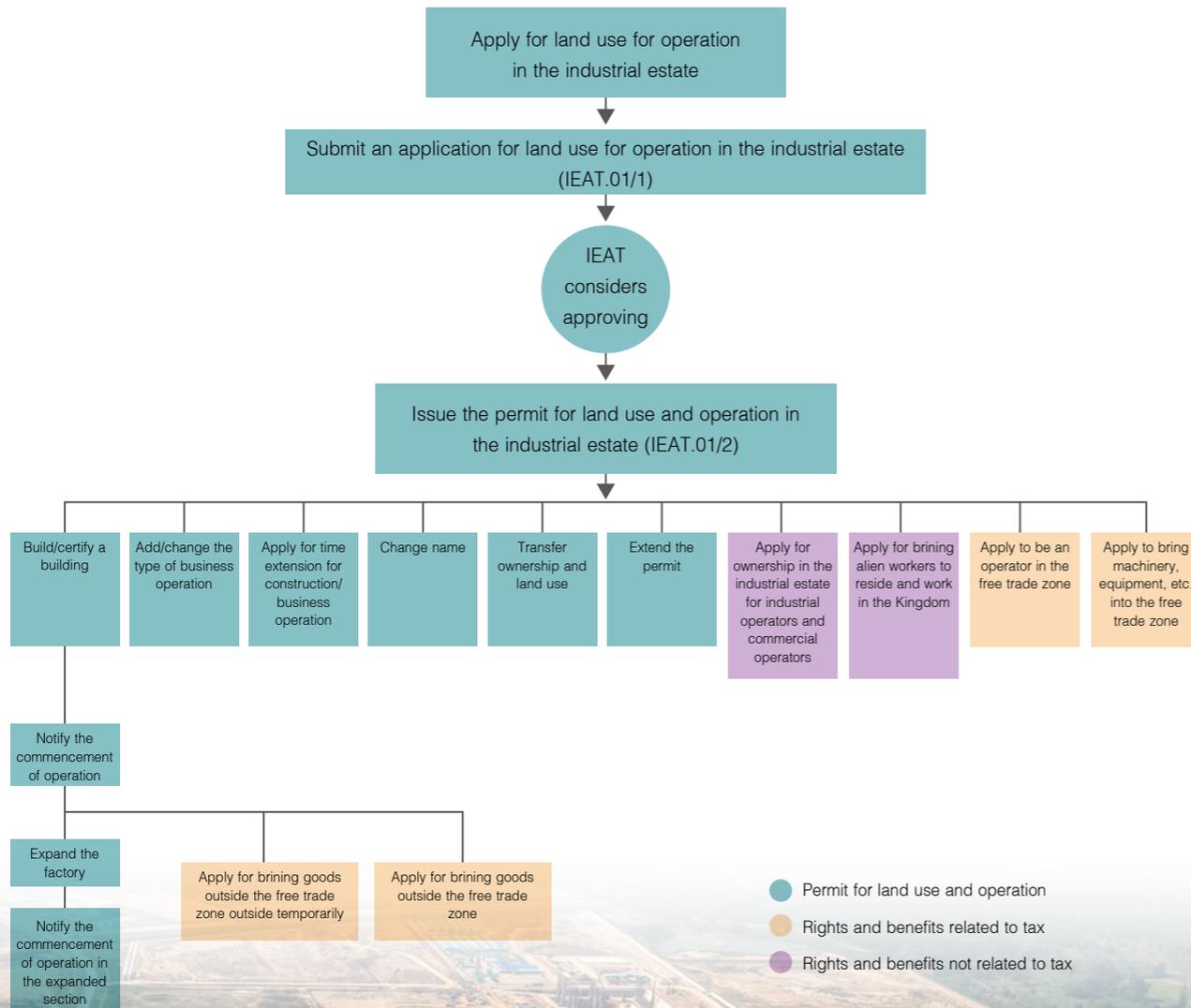
1. Be exempted from import duty, value added tax and excise
  - 1.1 For machinery, equipment, tools and wares, including parts thereof necessary for the production of goods or for the commercial purpose, and items used in the production, assembly or installation in a factory or building. Rights and benefits related to tax for the machinery, equipment, etc. do not bind the ownership of the operator.
  - 1.2 For items stored for the production of goods or for the commercial purpose. Rights and benefits related to tax for the items do not bind the ownership of the operator.
2. Be exempted from export duty, value added tax and excise for raw materials, including byproducts and other items from the production
3. Be exempted from or refunded with tax for items under the law on tax exemption or tax refund when goods are exported outside the Kingdom, despite no export outside the Kingdom but import into the free trade zone, for machinery, equipment and raw materials.
4. Items entering the free trade zone are subject to the rights and benefits similar to the tax-free zone.
5. Items or raw materials being imported into the Kingdom and entering the free trade zone for production, mixing, packaging or other operations with the purpose to export are excluded from the provisions of laws on import control and export outside the Kingdom, possession or utilization, standard or quality control, sealing or marking, however, excluding the tax law. Nonetheless, if such items cause or may cause effects on stability and public health or environment, the Minister issuing the Ministerial Regulation shall determine the type or kind of item not to be exempted according to such law.
6. For the sales of products from the free trade zone entering the Kingdom, the price of raw material is not subject to refund or tax exemption deducted from the price of products before tax price calculation.

## Application of Rights and Benefits from IEAT

Operators in the industrial estate who wish to apply for the rights and benefits from IEAT can submit an application for rights and benefits related to tax and not related to tax via an electronic system at <http://e-pp.ieat.go.th>. However, operators can request for the permit at:

- » Industrial Estate Authority of Thailand, Nihom Makkasan Road, Bangkok
- » Industrial Estate Office located in the special economic development zone
- » OSOS Center, 18th Floor, Chamchuri Square Building, Bangkok (only in case of application for rights and benefits, bringing alien workers to reside and work in the Kingdom)

Should the industrial estate in the special economic development zone has been developed, the application process for business operation in the industrial estate and application for rights and benefits in the industrial estate in the special economic development zone will be according to the following flow chart.



## One Stop Service (OSS)

In every special economic development zone, a One Stop Service center (OSS) is established to facilitate investors in a proactive manner, emphasizing on trade and investment, including labor, public health and stability in a timely and integrated manner. Investors can contact several organizations in one place, for the OSS Center provides services and information, as well as coordinating operations with relevant organizations for submission of applications. The services of the One Stop Service consist of service provision in 3 manners as follows:

1. Provide information and advice with an information database system related to business operations in the special economic development zone which contains information related to regulations, database for business operations in the zone, contact information of relevant organizations.
2. Receive, refer and follow-up applications
3. Grant approval and permit (only for the integrated operation carried out by the center staff)





# Contact Us

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