

Granting Tax and Duty Privileges (Effective for applications submitted during 1 January 2005 - 31 December 2009)

Granting Tax and Duty Privileges	Zone 1		Zone 2		Zone 3 36 Provinces and Laem Chabang Industrial Estate and Industrial Estate /Promoted Industrial Zone in Rayong Province		Zone 3 22 Provinces	
	Industrial Estate/ Promoted Industrial Zone	Outside Industrial Estate	Industrial Estate / Promoted Industrial Zone (Excluding Laem Chabang Industrial Estate and Industrial Estate/Promoted Industrial Zone in Rayong Province)	Outside Industrial Estate	Industrial Estate/ Promoted Industrial Zone	Outside Industrial Estate	Industrial Estate/ Promoted Industrial Zone	Outside Industrial Estate
Import duty on machinery	50 % reduction	50 % reduction	Exemption	50 % reduction	Exemption	Exemption	Exemption	Exemption
Corporate income tax Exemption	3 years	-	7 years*	3 years	8years (Including Laem Chabang Industrial Estate/ Promoted Industrial Zone in Rayong Province)	8 years	8 years	8 years

Remark √ = Shall be granted privileges
 - = Shall not be granted privileges
 * = (For all applications submitted during January1,2005 to December 31,2009)

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	Industrial Estate/ Promoted Industrial Zone	Outside Industrial Estate	Industrial Estate / Promoted Industrial Zone (Excluding Laem Chabang Industrial Estate and Industrial Estate/Promoted Industrial Zone in Rayong Province)	Outside Industrial Estate	Industrial Estate/ Promoted Industrial Zone	Outside Industrial Estate	Industrial Estate/ Promoted Industrial Zone	Outside Industrial Estate
Import duty on raw or essential materials used in manufacturing of export products	Exemption for 1 year	Exemption for 1 year	Exemption for 1 year	Exemption for 1 year	Exemption for 5 year	Exemption for 5 year	Exemption for 5 year	Exemption for 5 year
Double deduction from transportation ,electricity and water costs	-	-	-	-	√	-	√	√
50 percent reduction of corporate income tax for 5 years	-	-	-	-	√	-	√	√

Remarks

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Deduct the project's infrastructure installation or construction cost	-	-	-	-	√	√	√	√
Duty on raw or essential materials used in the manufacturing of domestic sales	-	-	-	-	75% reduction for 5 years*, with year-by-year approval (Excluding Laem Chabang Industrial Estate and Industrial Estate/ Promoted Industrial Zone in Rayong Province)	-	75% reduction for 5 years*, with year-by-year approval	-

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