

**REPLIES BY THAILAND CONCERNING IDENTIFICATION OF MISSING ITEMS
AND FOLLOW-UP QUESTIONS POSED BY VARIOUS DELEGATIONS
REGARDING THE BOARD OF INVESTMENT PROGRAMME¹**

The following communication, dated 10 June 2003, has been received from the Permanent Mission of Thailand.

Pursuant to the request for additional information contained in document G/SCM/Q3/THA/21, Thailand would hereby like to submit its responses to the mentioned documents.

Thailand is pleased to notify the SCM Committee that, as of 1 June 2003, 20 additional projects of the previously notified 178 remaining projects under the BOI Programme, as per G/SCM/Q3/THA/20 dated 23 April 2003, have expired. As a result, there are currently 158 projects remaining under the BOI Programme. Thailand's answers contained herein reflect this recent change.

Missing Items

Q2. Phase-out profile of non-joint venture projects (cf 'Annex 5' to G/SCM/Q3/THA/17)

Reply

On page 5 of G/SCM/Q3/THA/17 dated 18 December 2002, under the last paragraph of item II.2: Phase-out Plan, Thailand stated that, "To expedite the phase-out process, the *BOI has a plan to eliminate the export requirement linked to the joint venture criteria* that will gradually decrease the number by approximately 40 per cent of the remaining 532 projects (see Annex 5). The phase-out plan of the projects left after the removal of the joint-venture criteria requirement will have a similar phase-out pattern as of those 532 projects . . ." (emphasis added).

Thailand would like to clarify to the SCM Committee that although the BOI's *initial tentative phase-out plan* prior to 18 December 2002 was to eliminate the export requirement for projects remaining under the BOI Programme based on joint venture criteria, on 20 December 2002, the Board of Investment decided to instead study the potential adverse impact of removing the export requirement for projects under its Programme on Thailand's domestic market comprising both Thai and non-Thai businesses, and hence the potential adverse impact on Thailand's economic, financial, and development needs.

On 8 April 2003, the Board of Investment decided to remove the export requirement for all but 178 projects under its Programme based on the results of the above study. Thus, unlike the BOI's

¹ G/SCM/Q3/THA/21 & G/SCM/Q3/THA/22.

initial tentative phase-out plan during early December 2002, the joint venture requirement was not a factor in the Board's decision of 8 April to remove the export requirement for those projects. In other words, the BOI did not distinguish between joint and non-joint venture projects when deciding to remove the export requirement for a particular project.

As provided in Thailand's answer for item Q1 in **G/SCM/Q3/THA/20** dated 23 April 2003, the BOI's phase-out plan for the remaining projects under its Programme is also based on the potential adverse economic, financial, development impacts on Thailand's domestic market from removing the export requirement of those projects. Whether a project is a joint venture or not is not relevant to the BOI's phase-out plan, because both types of projects are treated alike regarding the removal of their export requirement. As a result, information relating to the joint or non-joint venture status of remaining BOI projects is not necessary for an informed assessment of the BOI's Programme.² Therefore, in Thailand's answers to items Q1 and Q2 of **G/SCM/Q3/THA/20**, we did not distinguish joint venture projects from non-joint venture projects, and as such, we provided the combined phase-out profile for both types of projects in Q1 of the same document.

Q5 (a) A specific description of the product(s) produced under the project during the period of 1 January 2001 through 31 December 2002

Reply

Details appear as per Attachment 1 (column 3).

Q5 (b) The HTS number (at least at the 4-digit level) for each of the products produced under the project during the period of 1 January 2001 through 31 December 2002

Reply

Details appear as per Attachment 1 (column 2).

Q5 (c) If a production facility is subject to more than one BOI project, please indicate which other rows of the spreadsheet relate to the same production facility.

Reply

Only a few projects share the same production facility. Details appear in the table below:

Pairs of Projects that Share the Same Production Facility
Project no. 12 and no. 19
Project no. 75 and no. 105
Project no. 116 and no. 157
Project no. 141 and no. 147

² In **G/SCM/Q3/THA/21**, various delegations requested additional responses from Thailand because in their view, the responses provided by Thailand in **G/SCM/Q3/THA/20** "do not provide a sufficient factual basis for an informed assessment of the BOI's programmes."

Q5 (e) The value, in US Dollars, of the products produced under the project which were sold in the Thai domestic market during calendar year 2001 and during calendar year 2002.

Reply

Export subsidies concern and affect international trade and the exportation of goods. Therefore, Thailand considers that the value of domestic market sales of products produced under BOI projects requested in Q5 (e), particularly when Thailand has already provided the value of exported products produced under these projects in **G/SCM/Q3/THA/20**, is not necessary for an informed assessment of the BOI Programme. However, to comply in good faith with **G/SCM/102: Decision of 19 December 2002**, Thailand would like to inform the SCM Committee that most projects under the BOI Programme must export at least 80 per cent of their production. In other words, domestic market sales comprise approximately 20 per cent of total sales.

Q5 (h) The percentage of production which is required to be exported under the project

Reply

Details appear as per Attachment 1 (column 6).

Q5 (j) A description of any benefits, other than income tax exemption, provided for under the project. Please indicate which of these benefits were actually granted during the period of 1 January 2001 through 31 December 2002

Reply

As previously mentioned throughout **G/SCM/Q3/THA/17** and during the course of bilateral and plurilateral meetings with interested delegations since October 2002, the BOI abolished its export subsidy scheme in August 2000. Therefore, since August 2000, the BOI has not granted any benefits under its Programme.

Q5 (k) Whether the project relates to a joint-venture entitled to benefit from the process of removal of export requirements referred to in question 1.

Reply

As stated in our response to Q2 above, the BOI's phase-out plan for the remaining projects under its Programme is based on the potential adverse economic, financial, and development impacts on Thailand's domestic market caused by the removal of these projects' export requirement. Whether a project is a joint venture or not is not relevant to the BOI's phase-out plan, because both types of projects are not treated differently regarding the removal of their export requirement. Therefore, information relating to the joint or non-joint venture status of remaining BOI projects is not necessary for an informed assessment of the BOI's Programme.

Follow-up Questions

Is the decision by the BOI the only necessary process and hence sufficient to eliminate legally the export requirement for those projects? When did this elimination formally become effective?

Reply

Once the Board of Investment made its decision to eliminate the export requirement, there are no procedures to follow or legal requirement to meet. However, what the Board is now doing is to exercise its authority to the extent possible while paying due regard to the acquired rights and legitimate concerns of investors given the degree of financial and development needs.

Is there a difference in the treatment of joint and non-joint venture projects with respect to the BOI's action? If so, please describe.

Reply

No, there is no difference in the BOI's treatment of joint and non-joint venture projects with respect to the BOI's decision to eliminate their export requirement. Please also refer to our replies to Q2 and Q5 (k) above.

When does the working group expect to complete its study? Will the working group prepare a report describing its findings and conclusions?

Reply

The working group expects to complete its study and submit its recommendations to the BOI by June 2004. The study process is time-consuming because several remaining projects have not yet started operation, and the working group needs to monitor their performance and subsequent impacts on Thailand's domestic market.

Did Thailand request the HTS numbers from project beneficiaries in its questionnaires?

Reply

No. Because the BOI does not use HTS numbers to categorize its activities, it did not request HTS numbers from project beneficiaries. Instead, the BOI individually matched each product described in questionnaire responses with HTS Codes. Details appear as per Attachment 1 (column 2).

Did Thailand intend to identify any other projects for which the export or tax exemption information for the year 2002 is not yet available. If so, please identify.

Reply

The BOI has identified all projects for which export or tax exemption information for the year 2002 is not available, as per Attachment 1 (column 9). These projects are qualified with explanatory note N.A. (1) or (2) in column 9.

Please explain why no export or tax exemption information was provided for the year 2002, for any reason other than different fiscal year.

Reply

As indicated in the footnotes on page 12 of G/SCM/Q3/THA/20, and again in the footnotes at the bottom of Attachment 1, the two reasons why export or tax exemption information is not available are: (1) the relevant company did not return the BOI questionnaire requesting the mentioned information, or (2) the relevant company has not yet started its operation.

Please disaggregate the projects that have not yet started operation from the projects for which the questionnaire was not returned, in the table, in order to allow us to have a clear picture as to which projects have not yet started operations.

Reply

Details appear as per Attachment 1 (column 9). In column 9, projects that have not yet started operation are qualified with the note N.A. (3), while projects for which the BOI questionnaire was not returned are qualified with the note N.A. (1).

Please describe any consequences that may be imposed, for projects which fail to satisfy export performance requirements. Are such consequences discretionarily or mandatorily applied by Thailand?

Reply

When a project fails to abide by the rules indicated in its promotion certificate, the Board of Investment may withdraw incentives and revoke the project's certificate. In practice, the BOI monitors export performance by averaging beneficiaries' export performance over the course of 3 years. As a result, most beneficiaries can easily meet the BOI export requirement. There have been some projects that failed to meet the BOI's requirement; however, they ceased operating soon afterwards since they were by nature export-oriented and financially dependent on export earnings. In those cases, the promotion certificates were revoked automatically.

It is important to note that exportation performance is only one of several criteria that the BOI considers when granting incentives, and was included in the BOI's criteria in order to stimulate Thailand's economy in accordance with our economic, financial, and development needs. As Thailand stated on page 4 of **G/SCM/Q3/THA/17**, under section II.1: Nature and Operation of the Programme, the Programme's objectives are "to attract investment and to solve the problem of development disparities between the urban and rural areas, which constitutes serious social and development problems in Thailand. Some of the BOI's measures are considered "export subsidies" because they are tied with a condition that operators must export."

If a project fails to satisfy an export performance requirement, may the Thai authorities deem a prior year's income tax exemption to be void and retroactively levy income tax on the project? If so please describe in detail how the amount of forfeiture of such prior year advances of the subsidy is determined and levied.

Reply

In the past, the BOI did not have the authority to retroactively levy income tax on projects under its Programme until the Investment Promotion Law was amended on 1 December 2001. From BOI statistics, there was no forfeiture of such prior year advances of the subsidy determined and levied during the period of December 2001 to December 2002 since all projects under the Programme were able to comply with the BOI's export requirement. Undoubtedly, during said period, Thailand's economy had already started to recover as a result of the picking up of trade and investment.

Please provide the number and phase-out schedule of export performance requirements for projects by sector (as was done for the phase out of income tax exemption in the reply to question 3), including any projects for which the subsidies are no longer being provided, if the projects are still subject to export requirements.

Reply

Details appear as per Attachment 2.

Please provide the number and phase-out schedule of export performance requirements for projects by the following sectors: motor vehicles for transport of goods, air conditioning, rubber, textiles, clothing, and footwear (as was done for the phase out of income tax exemption in the reply to question 3), including any projects for which the subsidies are no longer being provided, if the projects are still subject to export performance requirements.

Reply

Details appear as per Attachment 3.

Follow-up Questions from Australia

Could Thailand further clarify what footnote 4.2 (the company has not yet started its operation) in document G/SCM/Q3/THA/20 means?

Reply

After a company receives promotion approval from the Board of Investment, it must start operation within 30 months in order to enjoy its tax exemption privileges. Therefore, the phrase "the company has not yet started its operation" means that the relevant company has not yet exported or utilized its income tax exemption incentive.

Is Thailand suggesting that it is giving priority to some projects depending on the stage of start up?

Reply

No. When the Board of Investment decided to remove the export requirement for over 65 per cent of the projects with export subsidies, "the stage of start up" of those projects was not the criteria for the Board's decision. As mentioned in Thailand's replies to Q2, Q5 (k), and Follow-up Question 2, the only criterion for the Board's decision is the potential adverse economic, financial, and development impacts on Thailand's domestic market caused by the removal of a project's export requirement.

ATTACHMENT 1

UNIT: Million US\$

NO.	HTS CODE	PRODUCT	EXPIRY DATE OF EXPORT REQ.	EXPIRY DATE OF EXPORT SUBSIDY	REQUIRED EXPORT (%)	VALUE OF EXPORT		VALUE OF TAX EXEMPTION		REMARK
						2001	2002	2001	2002	
1	8501	Stepping & Synchronous Motors	Jun-2006	Jun-2003	80	0.00	0.00	0.00	0.00	N.A. (1)
2	8527	Audio Set	Jun-2006	Jun-2003	80	299.37	300.11	3.06	0.00	N.A. (2)
3	6305	Bag	Jun-2010	Jun-2003	80	0.00	0.00	0.00	0.00	N.A. (1)
4	6101-6217	Garment	Jun-2010	Jun-2003	80	0.00	0.21	0.00	0.00	N.A. (2)
5	4412	Parawood Flooring & Parquet	Jul-2010	Jul-2003	80	0.56	0.55	0.01	0.01	
6	4420	Parawood Furniture & Parts	Jul-2010	Jul-2003	80	5.63	7.33	0.06	0.07	
7	7102	Cut/Polished Diamond	Jul-2010	Jul-2003	80	10.30	11.20	0.00	0.01	
8	3919-21	Plastic Parts	Jul-2006	Jul-2003	80	0.00	0.00	0.00	0.00	N.A. (1)
9	6306	Sleeping Bag Shell; Tent Shell	Jul-2010	Jul-2003	80	1.52	4.32	0.04	0.00	N.A. (2)
10	7325, 8460-1	Die Casting	Aug-2006	Aug-2003	80	0.45	0.33	0.12	0.02	
11	8706-9	Electro Power Steering Motor & Parts	Aug-2010	Aug-2003	80	6.01	7.18	0.00	0.00	N.A. (2)
12	8528	TV; PCBA	Sep-2010	Sep-2003	80	212.13	0.00	0.70	0.00	N.A. (2)
13	3926	Plastic Parts For Electrical Products	Oct-2006	Oct-2003	80	0.00	0.00	0.00	0.00	N.A. (1)
14	3926	Gloves (PVC)	Oct-2006	Oct-2003	80	1.59	1.44	0.06	0.05	
15	4420	Parawood Furniture & Parts	Oct-2010	Oct-2003	80	15.24	18.65	1.39	1.26	
16	3924-6	Plastic Products	Oct-2006	Oct-2003	80	0.00	0.00	0.00	0.00	N.A. (1)
17	8517	Telephone	Nov-2010	Nov-2003	80	4.27	6.51	0.04	0.14	
18	6101-6217	Garment	Nov-2005	Nov-2003	80	1.58	1.60	0.08	0.02	
19	8529	Deflection Yoke	Dec-2005	Dec-2003	80	38.00	29.62	0.69	0.00	N.A. (2)
20	9106	Time Recorder	Dec-2010	Dec-2003	80	0.90	2.38	0.03	0.04	
21	8544	Enamelled Copper Wire	Jan-2007	Jan-2004	80	10.12	7.76	0.52	0.48	
22	3924-6	Furniture	Jan-2009	Jan-2004	80	7.55	7.92	0.13	0.00	N.A. (2)
23	8203	Plier	Jan-2006	Jan-2004	80	3.42	2.79	0.11	0.12	
24	8415	Air Conditioner	Jan-2011	Jan-2004	80	45.41	60.39	0.00	0.62	
25	8415	Air Conditioner	Feb-2007	Feb-2004	80	63.85	46.03	0.10	0.00	N.A. (2)
26	5701, 5703-5	Carpet	Mar-2011	Mar-2004	80	0.18	1.13	0.01	0.07	

NO.	HTS CODE	PRODUCT	EXPIRY DATE OF EXPORT REQ.	EXPIRY DATE OF EXPORT SUBSIDY	REQUIRED EXPORT (%)	VALUE OF EXPORT		VALUE OF TAX EXEMPTION		REMARK
						2001	2002	2001	2002	
27	3919-21	Plastic Parts	Mar-2006	Mar-2004	80	0.00	0.00	0.00	0.00	N.A. (1)
28	6101-6217	Garment	Mar-2006	Mar-2004	80	3.40	2.56	0.02	0.00	
29	8501	Induction Motor	Apr-2006	Apr-2004	80	4.34	5.79	0.24	0.29	
30	3923	Plastic Bag	Apr-2011	Apr-2004	80	2.65	3.12	0.26	0.18	
31	3924-6	Plastic Products	Apr-2006	Apr-2004	80	0.00	0.00	0.00	0.00	N.A. (1)
32	4412	Parawood Flooring & Parquet	Apr-2011	Apr-2004	80	44.34	101.97	0.00	1.62	
33	5903-11	Textile	Apr-2011	Apr-2004	80	1.84	0.00	0.14	0.00	N.A. (2)
34	8544	Enamel Wire	Apr-2011	Apr-2004	80	0.00	0.11	0.00	0.02	
35	4421	Wooden Product	Apr-2006	Apr-2004	80	0.00	0.00	0.00	0.00	N.A. (2)
36	8501	Motor For Electronic Products	Apr-2006	Apr-2004	80	70.01	54.69	0.62	0.00	N.A. (2)
37	5903-11	Weaving	May-2006	May-2004	80	0.01	0.00	0.00	0.00	N.A. (2)
38	5809	Furniture Upholstery	May-2011	May-2004	80	0.79	0.00	0.00	0.00	N.A. (2)
39	9028	Panel Meter	May-2011	May-2004	80	1.26	2.31	0.61	1.89	
40	6305-6	Bag	May-2011	May-2004	80	9.08	9.00	0.01	0.02	
41	6101-6217	Garment	May-2006	May-2004	80	0.00	0.00	0.00	0.00	N.A. (2)
42	4006	Moulded Rubber	May-2011	May-2004	80	0.33	2.14	0.03	0.12	
43	8415	Compressor	Jun-2007	Jun-2004	80	0.00	0.00	0.00	0.00	N.A. (1)
44	5911	Fabric Dyeing	Jun-2009	Jun-2004	80	4.70	5.03	0.22	0.30	
45	4420	Parawood Furniture	Jul-2011	Jul-2004	80	7.15	0.00	0.13	0.00	N.A. (2)
46	5511, 5307-8	Textured Yarn	Jul-2006	Jul-2004	80	0.00	0.00	0.00	0.00	N.A. (2)
47	4418	Furniture Parts	Jul-2006	Jul-2004	80	3.02	1.46	0.00	0.00	N.A. (2)
48	9006	Optical Plastic Lens	Jul-2007	Jul-2004	80	99.32	45.87	3.17	0.00	N.A. (2)
49	8544	Plug Cords	Aug-2007	Aug-2004	80	0.62	0.73	0.00	0.00	N.A. (2)
50	9608	Ball Pen	Aug-2006	Aug-2004	80	0.00	0.00	0.00	0.00	N.A. (2)
51	4002-3	Concentrated Latex	Sep-2006	Sep-2004	80	4.32	5.86	0.04	0.03	
52	3926	Helmet	Sep-2006	Sep-2004	80	0.00	0.00	0.00	0.00	N.A. (1)
53	7615, 7323	Cookware	Sep-2006	Sep-2004	80	16.88	18.85	0.19	0.12	
54	3911	Recycled Plastic Resin	Oct-2006	Oct-2004	80	1.27	1.32	0.00	0.00	N.A. (2)

NO.	HTS CODE	PRODUCT	EXPIRY DATE OF EXPORT REQ.	EXPIRY DATE OF EXPORT SUBSIDY	REQUIRED EXPORT (%)	VALUE OF EXPORT		VALUE OF TAX EXEMPTION		REMARK
						2001	2002	2001	2002	
55	9501-2	Toy	Oct-2006	Oct-2004	80	26.20	23.67	5.43	5.13	
56	8418	Fin Tube Evaporator	Oct-2011	Oct-2004	80	0.09	0.63	0.00	0.01	
57	8513	Desk Lamp	Oct-2007	Oct-2004	80	7.44	6.51	0.12	0.00	
58	8539	Micro & Subminiature Lamp	Nov-2011	Nov-2004	80	0.15	0.74	0.00	0.00	N.A. (2)
59	3926	Plastic Products	Dec-2011	Dec-2004	80	0.09	0.27	0.00	0.00	N.A. (2)
60	4412	Parawood Flooring & Parquet	Dec-2006	Dec-2004	80	1.65	0.00	0.02	0.00	N.A. (2)
61	8414	Ceiling Fan	Jan-2011	Jan-2005	80	0.00	43.56	0.00	2.69	
62	7101	Pearls	Jan-2012	Jan-2005	80	0.00	0.47	0.00	0.00	N.A. (2)
63	9017	Levels	Jan-2008	Jan-2005	80	7.86	5.56	0.76	0.28	
64	3923	Plastic Bag	Feb-2012	Feb-2005	80	0.00	17.41	0.00	0.17	
65	8517	Telephone	Mar-2012	Feb-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
66	7615, 7323	Cookware	Mar-2007	Mar-2005	80	28.79	18.15	2.28	1.30	
67	5902	TyreCORD	Mar-2008	Mar-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
68	3601	Elastic Webbing	Mar-2012	Mar-2005	80	0.00	2.25	0.00	0.00	N.A. (2)
69	8501	Induction Motor	Apr-2007	Apr-2005	80	8.34	10.20	0.19	0.23	
70	4412	Parawood Flooring & Parquet	Jun-2007	Jun-2005	80	2.23	0.71	0.00	0.00	N.A. (2)
71	6101-6217	Textile Products	Jun-2007	Jun-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
72	8539	Lamp	Jun-2012	Jun-2005	80	0.00	226.15	0.00	0.00	N.A. (2)
73	8529	Television Chassis	Jul-2008	Jul-2005	80	54.05	44.39	0.54	0.09	
74	3304, 9616	Powder (Body & Face)	Jul-2012	Jul-2005	80	0.00	0.41	0.00	0.00	N.A. (2)
75	9009	Copy Machine	Jul-2008	Jul-2005	80	178.52	135.79	2.86	1.84	
76	8528-9, 8521-2	Electronic Products	Jul-2010	Jul-2005	80	259.51	276.97	11.78	12.59	
77	3920	PVC Film & Sheet	Jul-2007	Jul-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
78	8517	Telephone	Aug-2008	Aug-2005	80	2.02	0.00	0.00	0.00	N.A. (2)
79	8414	Ceiling Fan	Aug-2007	Aug-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
80	6101-6217	Garment	Nov-2008	Nov-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
81	3926	Compounded Plastic	Dec-2008	Dec-2005	80	0.00	0.00	0.00	0.00	N.A. (1)
82	4412	Fibre Board	Jan-2011	Jan-2006	80	8.52	22.14	0.94	2.54	

NO.	HTS CODE	PRODUCT	EXPIRY DATE OF EXPORT REQ.	EXPIRY DATE OF EXPORT SUBSIDY	REQUIRED EXPORT (%)	VALUE OF EXPORT		VALUE OF TAX EXEMPTION		REMARK
						2001	2002	2001	2002	
83	9017	Measuring Tape	Feb-2009	Feb-2006	80	15.93	8.12	2.09	0.74	
84	4011	Radial Tire	Mar-2009	Mar-2006	80	0.00	0.00	0.00	0.00	N.A. (1)
85	4419	Kitchen Set (Parawood)	Mar-2008	Mar-2006	80	0.67	0.67	0.02	0.00	N.A. (2)
86	5603	Non-Woven Fabric	Mar-2008	Mar-2006	80	14.22	6.41	5.94	2.80	
87	6913	Souvenir	Mar-2013	Mar-2006	80	0.00	0.00	0.00	0.00	N.A. (1)
88	3926	Plastic Parts For Electronic Products	Mar-2009	Mar-2006	80	0.02	0.08	0.00	0.00	N.A. (2)
89	8414	Compressor	Mar-2009	Mar-2006	80	3.51	7.40	0.07	0.22	
90	8527	Audio Set	Apr-2009	Apr-2006	80	25.21	9.04	0.04	0.34	
91	6101-6217	Garment	Apr-2013	Apr-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
92	8704	Pick-up Truck	May-2008	May-2006	*	358.45	0.00	7.85	0.00	N.A. (2)
93	8414	Compressor	May-2009	May-2006	80	1.82	11.98	0.30	0.82	
94	8537	Switch Box	May-2009	May-2006	80	0.00	0.00	0.00	0.00	N.A. (1)
95	8418	Refrigerator	May-2009	May-2006	80	34.26	33.22	0.69	0.60	
96	6305	Bag	May-2011	May-2006	80	8.66	16.70	0.04	0.08	
97	6303	Curtain	May-2013	May-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
98	8517	Answering Telephone Set	Jun-2013	Jun-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
99	5911	Textile Dyeing	Jun-2013	Jun-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
100	4420	Parawood Furniture	Jun-2013	Jun-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
101	4420	Parawood Furniture	Jul-2008	Jul-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
102	8504	Ballast	Aug-2013	Aug-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
103	6212	Garments Part	Sep-2013	Sep-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
104	8506	Battery Pack	Sep-2009	Sep-2006	80	0.53	0.09	0.00	0.00	
105	8517	Fax Machine	Sep-2009	Sep-2006	80	107.27	143.43	1.12	2.41	
106	8452	Sewing Machine	Oct-2013	Oct-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
107	6212	Brassiere	Oct-2009	Oct-2006	80	10.08	15.53	0.18	0.48	
108	3926	Plastic Parts	Nov-2009	Oct-2006	80	0.00	0.00	0.00	0.00	N.A. (3)
109	8450	Washing Machine	Dec-2009	Nov-2006	80	28.24	50.63	1.55	1.46	
110	7301	Metal Parts	Nov-2009	Nov-2006	80	0.00	0.00	0.00	0.00	N.A. (3)

NO.	HTS CODE	PRODUCT	EXPIRY DATE OF EXPORT REQ.	EXPIRY DATE OF EXPORT SUBSIDY	REQUIRED EXPORT (%)	VALUE OF EXPORT		VALUE OF TAX EXEMPTION		REMARK
						2001	2002	2001	2002	
111	3926	Gloves (PVC)	Dec-2009	Dec-2006	80	0.22	0.30	0.01	0.01	
112	5809	Automobile Upholstery	Feb-2011	Feb-2007	80	0.89	6.00	0.00	0.03	
113	8501	Fan Motor	Mar-2009	Mar-2007	80	4.78	11.64	0.00	0.00	N.A. (2)
114	5402-5	Yarn	Apr-2014	Apr-2007	80	0.00	0.00	0.00	0.00	N.A. (3)
115	5511, 5307-8	Textured Yarn	Apr-2014	Apr-2007	80	0.00	0.00	0.00	0.00	N.A. (3)
116	9616, 3402, 3303-4	Body Care Products	Jul-2010	Jul-2007	80	86.23	38.73	3.93	1.91	
117	6101-6217	Garment	Jul-2010	Jul-2007	80	0.00	0.00	0.00	0.00	N.A. (1)
118	8537	Switch Box	Aug-2010	Aug-2007	80	0.00	0.00	0.00	0.00	N.A. (1)
119	8544	Tin/Solder Plated Copper Wire	Oct-2010	Oct-2007	80	0.43	0.52	0.00	0.01	
120	5911	Fabric Dyeing	Nov-2009	Nov-2007	80	6.81	6.83	0.00	0.08	
121	8708	Front Strut Module	Dec-2009	Dec-2007	80	38.58	17.66	0.19	0.82	
122	3923	Plastic Bag	Jan-2010	Jan-2008	80	0.00	0.00	0.00	0.00	N.A. (1)
123	5205-6, 5402-5	Yarn	Jan-2013	Jan-2008	80	0.00	0.00	0.00	0.00	N.A. (1)
124	8103	Tantalum Capacitor Powder	Jan-2010	Jan-2008	80	68.01	54.55	2.03	2.27	
125	8707	Car Body Parts	Feb-2010	Feb-2008	*	0.00	0.00	0.00	0.00	N.A. (2)
126	6101-6217	Garment	Feb-2011	Feb-2008	80	0.00	0.00	0.00	0.00	N.A. (3)
127	4420	Parawood Furniture & Parts	Feb-2011	Feb-2008	80	1.24	2.05	0.00	0.00	N.A. (2)
128	8536	Terminal Block	Mar-2011	Mar-2008	80	1.91	2.29	0.03	0.00	N.A. (2)
129	8703-4	Car	Jun-2010	Jun-2008	*	541.45	370.76	0.00	0.00	N.A. (2)
130	8528-9, 8521-2	Electronic Products; Electronic Parts	Jun-2010	Jun-2008	80	86.49	94.30	3.26	0.00	N.A. (2)
131	7804	Lead Frame	Aug-2010	Aug-2008	80	0.00	0.00	0.00	0.00	N.A. (3)
132	6913	Doll	Nov-2010	Nov-2008	80	0.53	0.00	0.00	0.00	N.A. (2)
133	2909	Ethyl Alcohol	Dec-2014	Dec-2008	80	0.00	0.00	0.00	0.00	N.A. (3)
134	3926	Compounded Plastic	Jan-2012	Jan-2009	80	0.16	0.37	0.00	0.00	N.A. (1)
135	6101-6217	Garment	Jan-2011	Jan-2009	80	16.74	20.58	0.40	0.00	N.A. (2)
136	3923	Plastic Bag	Feb-2011	Jan-2009	80	0.34	0.60	0.00	0.00	N.A. (2)
137	3919-21	Plastic Parts	Apr-2012	Apr-2009	80	0.00	1.15	0.00	0.00	N.A. (2)

NO.	HTS CODE	PRODUCT	EXPIRY DATE OF EXPORT REQ.	EXPIRY DATE OF EXPORT SUBSIDY	REQUIRED EXPORT (%)	VALUE OF EXPORT		VALUE OF TAX EXEMPTION		REMARK
						2001	2002	2001	2002	
138	6101-6217	Garment	Jun-2011	Jun-2009	80	0.00	0.00	0.00	0.00	N.A. (3)
139	9616, 3402	Hair products	Oct-2012	Oct-2009	80	0.00	0.00	0.00	0.00	N.A. (3)
140	8415	Air Conditioner	Dec-2012	Dec-2009	80	0.00	2.47	0.00	0.00	N.A. (2)
141	3306	Toothpaste	Jan-2013	Jan-2010	80	0.00	0.00	0.00	0.00	N.A. (3)
142	7301	IBC Repainting	Mar-2012	Mar-2010	80	0.00	0.00	0.00	0.00	N.A. (3)
143	7104	Jewelry	Mar-2012	Mar-2010	80	0.00	0.40	0.00	0.00	N.A. (2)
144	6216	Golf Glove	Mar-2012	Mar-2010	80	0.00	8.42	0.00	0.25	
145	9616, 3402, 3303-4	Hair Care products	Apr-2013	May-2010	80	0.00	0.00	0.00	0.00	N.A. (3)
146	8507	Car Battery	May-2013	May-2010	80	0.00	0.00	0.00	0.00	N.A. (3)
147	3306	Toothpaste	Jul-2013	Jul-2010	80	0.00	0.00	0.00	0.00	N.A. (3)
148	8414	Scroll Compressor	Aug-2012	Aug-2010	80	0.00	0.38	0.00	0.03	
149	8708	Electrically Powered Hydraulic Steering	Mar-2013	Mar-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
150	8703	Car	Mar-2013	Mar-2011	*	0.00	0.00	0.00	0.00	N.A. (3)
151	5205-6, 5401	Thread	Apr-2013	Apr-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
152	6212	Garment	Jun-2013	Jun-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
153	6101-6217	Garment	Jun-2013	Jun-2011	80	449.67	0.00	0.00	0.00	N.A. (3)
154	4011	Automobile Tire	Sep-2014	Sep-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
155	6302-3, 9404	Quilt & Pillow	Dec-2013	Dec-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
156	4819	Packaging Product	May-2013	May-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
157	9616, 3402, 3303-4	Personal Care Products	Jun-2013	Jun-2011	80	0.00	0.00	0.00	0.00	N.A. (3)
158	2803	Carbon Black	Jul-2013	Jul-2011	80	0.00	0.00	0.00	0.00	N.A. (3)

Remarks:

1. As of 1 June 2003, the number of projects with export subsidies decreases to 158 projects from the previously notified 178 projects since the export subsidies and requirements for 20 projects have already expired.
2. Year 2001 1US\$ = 44.477 bahts
Year 2002 1US\$ = 43.317 bahts

Source: Bank of Thailand

3. N.A. (1) means the company did not return the questionnaire requesting information on value of export and tax exemption.
N.A. (2) means value of export or/and tax exemption of the year 2002 are not yet available due to the vary fiscal year of each company.
The mentioned information should be ready by the end of 2003.
N.A. (3) means the company has not yet started its operation.
- 4.(*) For the manufacture of car assemblies, the BOI does not assign the percentage of export requirement. Instead, the corporate income tax exemption is derived from export earnings.

ATTACHMENT 2

SECTOR	PHASE OUT YEAR OF EXPORT REQUIREMENT										TOTAL # OF PROJECTS
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Rubber and wood products		2			1	1	3			1	8
Mining, Ceramics and basic metals						1					1
Light Industry	1	8	2	5	4	8	11	4	11	2	56
Metal Products, machinery and transport equipment		3	2	2	5	4		2	3		21
Electronic industry and electrical appliances	1	4	7	3	7	7	7	3	3		42
Chemical, paper and plastic		8	1	1	3	2	3	5	3	4	30
TOTAL	2	25	12	11	20	23	24	14	20	7	158

Remarks:

1. As of 1 June 2003, the number of projects with export subsidies decreases to 158 projects from the previously notified 178 projects since the export subsidies and requirements for 20 projects have already expired.
2. The export subsidies for 81 of the remaining 158 projects will be expired by December 2005.

ATTACHMENT 3

SECTOR	PHASE OUT YEAR OF EXPORT REQUIREMENT										TOTAL # OF PROJECTS
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Motor vehicles for transportation of goods*				1							1
Air Conditioners							1	1			2
Rubber		1			1		1			1	4
Clothing		2		1	1	2	3		4		13
Textile	1	2	1	2	2	1	2	1	5	2	19
Footwear											0
Others	1	20	11	7	16	20	17	12	11	4	119
TOTAL	2	25	12	11	20	23	24	14	20	7	158

Remarks:

1. As of 1 June 2003, the number of projects with export subsidies decreases to 158 projects from the previously notified 178 projects since the export subsidies and requirements for 20 projects have already expired.
- 2.(*). After reviewing and matching the products with the HTS Code, there is only one project that falls under the HTS Code of "8704". The other three car assembling projects produce passenger cars under the HTS Code of "8702-3"
3. The export subsidies for 81 of the remaining 158 projects will be expired by December 2005.