

# Industrial Land & Privileges

## Overview of Privileges and Characteristics

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	IEAT LAND		NON-IEAT LAND	
	Industrial Estate	Free Zone Industrial Estate	Industrial Park	General Industrial Land
<b>Project Development</b>	The project is co-developed by the Industrial Estate Authority of Thailand (IEAT) and a private industrial property developer.		Developed entirely by private industrial developer	
<b>Related Government Bodies</b>	1] the Industrial Estate Authority of Thailand (IEAT) (Factory license & building permits) 2] Land office		1] Department of Industrial Works (DIW) (Factory license) 2] Land office 3] Subdistrict Municipality Office (Building permits)	
<b>Privileges</b>	IEAT privileges are available, including non-tax and tax incentives.		BOI privileges are available, including non-tax and tax incentives.	
<b>Acquisition by Foreign Company</b>	General IEAT land receives <b><i>only</i></b> Non-tax incentive	IEAT free zone land receives non-tax <b><i>and</i></b> tax incentive		
	Acquire the land using IEAT privilege		Acquire the land using IEAT privilege using BOI privilege	
	Utility & Facility			
<b>Basic utility/facility</b>	Project road, Centralized wastewater treatment facility, Stable electricity, Stable water supply, Fiber line, Fire emergency unit, Central sewage system, floor protection system			as-is
<b>Extra utility/facility</b>	Extra water supply, Private power plant, Natural gas pipeline, Steam pipeline			as-is
	Privileges			
<b>BOI Privilege (Non-tax incentive)</b>	Not Applicable BOI non-tax privilege overlaps with general IEAT privilege	Not Applicable BOI non-tax privilege overlaps with IEAT free zone privilege	Yes - Can get this incentive	
<b>BOI Privilege (Tax incentive)</b>	Yes - Can get this incentive	Yes - Can get this incentive But still, BOI tax incentive overlaps with IEAT free zone tax incentive	Yes - Can get this incentive	
<b>BOI Privilege (Corporate Income Tax Reduction)</b>	Yes - Can get this incentive			
<b>Free Zone Privilege (Custom Department)</b>	Yes - Can get this incentive	Not Applicable	Yes - Can get this incentive	
	General Commercial Terms			
<b>Pricing</b>	Premium Price			Discounted Price
<b>Overall Availability</b>	Fairly Available	Limited Supply	Fairly Available	Abundantly Available
	Legal Perspective			
<b>Documentation Easiness</b>	Easy		Relatively Easy	Least Easy
<b>Level of Due Diligence Required</b>	Moderate			High