

Notification of Department of Alternative Energy Development and Efficiency
Re: Established criteria, condition and procedure for implementing the tax incentive
program for supporting an increase of efficiency in energy utilization

By the virtue of article 7 of the Notification of the Revenue Department on income tax no.145 regarding the established criteria, method and condition for tax exemption of the income used as expense in obtaining energy saving equipment to replace the old equipment, Department of Alternative Energy Development and Efficiency hereby announces the Notification as follows:

Article 1 Criteria and condition for participants in the tax incentive program for supporting an increase of efficiency in energy utilization shall be as follows:

(1.1) Energy conservation measure receiving support shall be the replacement of the old equipment (that has actually been used) with the energy saving equipment that has never been used.

(1.2) Measure receiving support shall save money at a minimum of 25,000 Bahts/measure/year or of all measures at a minimum of 25,000 Bahts/year.

(1.3) Implementing energy conservation measure shall have simple payback period (SPP) less than 7 years.

Article 2 Procedure for implementing the tax incentive program for supporting an increase of efficiency in energy utilization shall be as follows:

(2.1) Any person who interests in joining the program shall submit an application for the support and other related documentation to Department of Alternative Energy Development and Efficiency (DEDE) using the form prescribed by DEDE.

(2.2) DEDE shall set forth the date to certify the inspection prior to and after the installation of such energy saving equipment with the facility.

(2.3) DEDE shall conduct the inspection of a measurement of energy utilization prior to and after the installation of such energy saving equipment at the facility.

(2.4) DEDE shall conduct an evaluation according to the criteria. If approves, DEDE shall issue the certified letter which the facility can use as the document in requesting the support from the Revenue Department.

The measurement of energy utilization prior to and after the installation of such energy saving equipment shall be responsibility of participants who join the program.

Announced on the 22nd October B.E. 2548 (2005)

(signed) ...Siriporn Sailasutra

(Mrs. Siriporn Sailasutra)

Director-General
of Department of Alternative Energy Development and Efficiency