



Notification of the Department of Tourism
On Criteria, Methods and Conditions for Requesting Privileges
Under the Thailand Film Incentive Measures, B.E. 2564 (2021)

Whereas the Department of Tourism deems it appropriate to establish criteria, methods, and conditions to the process of requesting privileges under the Thailand Film Incentive Measures to enhance efficiency and to address the current situation, with the aim of stimulating the country's economy impacted by the coronavirus infection (COVID-19).

By virtue of Section 32 of the National Government Organization Act, B.E. 2534 (1991) together with the Cabinet Resolutions of 10 May 2016 and 23 August 2016, the Department of Tourism hereby prescribes the criteria, methods, and conditions for requesting privileges under the Thailand Film Incentive Measures as follows:

Section 1 This notification is called the “Notification of the Department of Tourism on Criteria, Methods and Conditions for Requesting Privileges under the Thailand Film Incentive Measures, B.E. 2564 (2021)”.

Section 2 This notification shall come into effect upon the date of signature.

Section 3 Cancellation of the previous following notifications:

(1) “Notification of the Department of Tourism on Criteria, Methods and Conditions for Requesting Privileges under the Thailand Film Incentive Measures, B.E. 2560 (2017)” on 23 January 2017;

(2) “Notification of the Department of Tourism on Criteria and Procedures for Reimbursement under the Thailand Film Incentive Measures” on 3 April 2017

Section 4 In this notification:

“Foreign filmmaker” means any company or juristic person established under the foreign law, provided that only the shareholder is the foreign individual or foreign juristic person holding shares not less than 51%.

“Eligible applicant” means a foreign filmmaker who must meet all the requirements hereunder:

(1) A filmmaker who is granted permission to make a foreign film in the Kingdom under the Film and Video Act, B.E.2551 (2008), and who has contracted the services of a local coordinator registered with the Department of Tourism.

(2) A filmmaker who is a foreign national whose project will require local spending of not less than 50 million baht from funds obtained from abroad.

(3) Cancelled

“A film given support” means:

(1) A foreign film given permission to film in Thailand;

(2) Productions of all types except advertisement film;

(3) A film which will engage in physical production and post-production in Thailand. Providing the Physical Production expenditure must be more than 50% of the total local spending.

“Local spending” means any production spending for foreign film in Thailand which can be calculated for rebate according to this Notification, which are investment from overseas for local spending of no less than 50 million Baht, exclusive of supporting budget in Thailand from government and private sector and paid to the persons as follows:

(1) Thai individual or foreigner workers who work in Thailand for not less than 3 years consecutively and can provide the proof of personal income tax filing.

(2) Any juristic person established under Thai laws.

The allowable spending starts from the day of which a film permit is granted by the Film, Video and Digital Media Committee, comprising of pre-production, production and post-production.

“Incentives” means a cash rebate of 15-20% of the local spending of the film given support and subject to approval of the financial report as valid in accordance with the Revenue Department as per Section **(5)**

“Beneficiary” means the eligible applicant who has received approval from the Committee to gain a privilege under the Thailand Film Incentive Measures.

“Committee” refers to the Incentive Committee established for the consideration of granting privileges under the Thailand Film Incentive Measures.

Section 5 Privileges granted under the Thailand Film Incentive Measures include as following; primary incentive of 15% where the total local spending of the film given support is 50 million Baht or above, and subject to review and approval of the financial report and related documents by the Department of Tourism in accordance with the Revenue Department practice. Productions may be eligible for a maximum additional incentive of 5% if they meet one or more of the following criteria.

(1) If Thai nationals are hired as members of the production team to perform key functions in line with the minimum criteria specified in Form ICM 1, the production may be eligible for an additional incentive of 3%

(2) If the film given support is verified by the Committee as promoting Thai tourism, Soft Power and a positive image of Thailand with the minimum criteria specified in Form ICM 1, the production may be eligible for an additional incentive of 5%

(3) If the film given support engages in filming in Department of Tourism designated locations, and the number of days of principal photography in these areas is not less than 50% of the total filming days in Thailand, then the production may apply for an additional incentive of 3%.

(4) If the film given support is spending in cost of Post-Production in Thailand is not less than 15% of the eligible spending, the production may be eligible for an additional incentive of 2%

(5) For the film given support that commences principal photography in Thailand from 1 January 2024 onward, and where local spending is no less than 150 million baht, the production may apply for an additional incentive of 5%. Qualifying productions may apply for this 5% additional incentive without the requirement to meet the terms of (1), (2), (3) and (4) above.

The eligible applicant can apply for additional incentives under (2) by submitting Form ICM 3 to the Department of Tourism within 3 months, from the first day the production is released to the public and shall not be more than 3 years after the production period in Thailand for the Film Board's consideration of rebate”

Section 6 Privileges granted under the Thailand Film Incentive Measures shall be conditional on the available budget allocation in each year and limited to 150 million baht per production. Where a production comprises a number of episodes or seasons, but it can be shown that these episodes / seasons have demonstrably different plots, each episode or season may be

presented by the production company as a separate production. In this case, each episode or season presented separately must independently be granted a film permit and must separately meet the financial requirements and conditions of the incentive application.

Section 7 Before the start of production, the eligible applicant who wishes to apply for Thailand Film Incentive Measures shall submit Form ICM 1 along with all the required documents mentioned in ICM 1 to the Department of Tourism no longer than within 90 days after the Department of Tourism issues the film permit.

When applying for additional incentive as per Section (5) above, more than one additional incentive may be applied for, however the total additional incentive shall not exceed 5%.

In a case where the application is submitted, but found to be incomplete, illegible, or filled incorrectly, the applicant will be notified within 5 working days of the initial submission, and the applicant must correct and resubmit within 30 days of the notification.

If the applicant does not correct the application along with all required documents or evidence within 30 days, the Department of Tourism will consider that the applicant is not willing or able to proceed with the application and the application will be cancelled.

Such notification will be in the form of a letter by postal service, electronic mail (E-mail), or other channels as determined by the Department of Tourism.

Section 8 If the application passes initial inspection by the Committee Secretariat, a letter of notification will be issued to the local production coordinator within 5 working days of receipt of the application, and the application shall proceed to the Committee for consideration. The decision of the Committee shall be notified to the eligible applicant within 60 days of the receipt of the completed application, with the exception of the specified period in Section.9:

As per paragraph one, the committee will undertake consideration with discretion to the matters which are beneficial to incentivize the shooting of foreign films in Thailand. Thus, the application filing order has no effect on the decision for granting incentives.

In case of the application is submitted before 31 October of each year, the payment will be from the 1st of November of the following year.

Section 9 In the event that the Committee determines that an application for privileges under the Thailand Film Incentive Measures, submitted in Form ICM 1, lacks adequate facts or details to enable the Committee to reach a decision, the applicant shall be notified and requested

to provide additional facts or documents within the time period specified by the Committee. If the applicant does not provide information or submit additional documents as requested in time, the application shall be cancelled.

Section 10 Productions that do not follow the procedures in Section (7) are not eligible to receive the incentives, even though ultimately the production meets the requirements for either the primary or additional incentive.

Section 11 The Department of Tourism shall send a letter of notification of the Committee's decision in Section (8) to the local production coordinator and to the eligible applicant for privileges under the Thailand Film Incentive Measures who is approved as "beneficiary" within 5 working days after the date of the Committee's decision. Once approved, no changes or additional incentives can apply for.

Section 12 Once the Committee has given its approval, the beneficiary must commence principal photography within 120 days. In case of production delay, where principal photography cannot commence within 120 days, the Committee must be informed of the necessity and the reasons for such delay. The Committee at its discretion may extend the period by not more than 90 days.

Section 13 A film given support must include appropriate wording in the end credits that the production was filmed in Thailand and must include the logo specified by the Department of Tourism.

Section 14 After the completion of the production period in Thailand, a beneficiary can apply to receive the incentive by submitting the ICM 2 form, accompanied by the required supporting documents, accounts, evidence of financial expenditure and the financial report as specified by the Revenue Department. In addition to the original documents, all documents must also be scanned and submitted in electronic format. The ICM 2 form and all supporting documents must be submitted no later than 120 days from the end of production or (if applicable) post-production in Thailand.

If the financial statement shows that qualifying production expenses exceed the budget as submitted in form ICM 1, the beneficiary shall receive not more than 10% of budget as approved in section (11).

Section 15 After the beneficiary submits the financial report, and all supporting financial documents and evidence per Section (14), the Committee Secretariat will submit such documents to its appointed accountant for auditing.

The accountant shall complete and present the audited report to the Committee Secretariat within 90 days after receiving the documents.

Upon receipt of the audited report, the Committee Secretariat shall propose it to the Committee within 60 days.

The consideration period of the audited report shall not include cases of any legal dispute or disagreement that relate to the approved production. The Committee has the right to delay payment until all mandatory legal processes have been concluded or the Committee has satisfactorily completed its own investigation.

Section 16 The Thailand Film Incentive Measures are measures of the Thai government under the Department of Tourism, Ministry of Tourism and Sports and the decision of the Committee shall be final.

Section 17 Payment to beneficiary shall proceed as follows:

(1) The Department of Tourism shall draw money from the Comptroller General's Department in the amount of the approved incentive and deposit into the bank account used by the government agency for payment of the incentive. From this account, funds will then be transferred to the overseas bank account specified by the beneficiary in form ICM 1 when applying for privileges under the Thailand Film Incentive Measures. There will be a deduction of withholding income tax, 1%, in accordance with Clause 69 bis of the Revenue Code. Bank transfer fees shall be deducted from the amount transferred to the beneficiary's bank account. The Department of Tourism shall notify the beneficiary of said transfer fees in advance.

(2) Proof of transfer of funds into the bank account issued by the bank shall serve as proof of payment;

(3) For all other procedures not specified in this notification, standard government regulations shall apply.

Section 18 Once funds have been transferred to the beneficiary, the Department of Tourism shall report all such transfers to the Committee.

Section 19 In the following instances, the application for privileges under the Thailand Film Incentive Measures shall be considered terminated:

(1) The beneficiary is unable to complete filming within the prescribed period in Section (12);

(2) The beneficiary fails to submit evidence of spending within the period specified in Section (14);

(3) The beneficiary engages in the filming of scenes which do not conform to the screenplay approved by the Film, Video, and Digital Media Committee, or the shooting of the film impacts on or results in damage to the environment or natural resources belonging to the state or the people of Thailand.

Section 20 All eligible applicants, who submitted the ICM 1 form after 1 January 2021, may apply for additional cash rebate as per Section **(5)** of this notification, providing they apply within 90 days after the announcement of this notification.

Notified on 24 May 2021

(Mr. Anan Wongbenjarat)

Director General of the Department of Tourism

Notified on 31 August 2022

(Mr. Taweesak Vanichareon)

Director General of the Department of Tourism

Notified on 27 March 2023

(Mr. Jaturon Phakdeewanit)

Director General of the Department of Tourism