

Notification of the Department of Tourism
on Criteria, Method, and Conditions for Applying for Incentives
under the Measures to Promote Foreign Film Production in Thailand,
B.E. 2567 (2024)

By virtue of Section 32 of the State Administration Act, B.E. 2534 (1991), as amended by the State Administration Act (No. 5), B.E. 2545 (2002), and in accordance with the Cabinet's resolution adopted on May 10, 2016, August 23, 2016, and December 17, 2024, approving in principle support for foreign film production in Thailand, the Department of Tourism hereby prescribes the criteria, methods, and conditions for applying for incentives under the measures to promote foreign film production in Thailand, as set forth in the following provisions:

Clause 1

This Notification is called the "Notification of the Department of Tourism Announcement on Criteria, Methods, and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand, B.E. 2567 (2024)."

Clause 2

This Notification shall come into force on January 1, B.E. 2568 (2025) onward.

Clause 3

The following notifications shall be cancelled:

(1) Notification of the Department of Tourism Announcement on Criteria, Methods and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand, B.E. 2564 (2021);

(2) Notification of the Department of Tourism Announcement on Criteria, Methods, and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand (No. 2), B.E. 2565 (2022);

(3) Notification of the Department of Tourism Announcement on Criteria, Methods, and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand (No. 3), B.E. 2566 (2023);

(4) Notification of the Department of Tourism Announcement on Criteria, Methods, and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand (No. 4), B.E. 2566 (2023);

(5) Notification of the Department of Tourism Announcement on Criteria, Methods, and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand (No. 5), B.E. 2567 (2024).

Clause 4

In this Notification:

"Foreign Filmmaker" means a company or a juristic partnership established under the laws of a foreign country;

"Eligible Applicant for Incentives" means the Foreign Filmmaker who meets the following qualifications:

(1) Has obtained a permit to produce a foreign film in the Kingdom in accordance with the laws on film and video and has engaged a corporate entity (company) registered with the Department of Tourism as a local coordinator for the foreign film production in Thailand;

(2) Is the Foreign Filmmaker who has expended funds originating from outside Thailand on film production Expenses in Thailand in an amount of not less than 50 million Baht;

"Promoted Film" means a foreign film that has been permitted for filming in Thailand and has allocated at least 50 percent of its total production Expenses to physical production in Thailand. This does not include advertising films;

"Expenses" means the expenses incurred for the production of a foreign film in Thailand that are eligible for calculation under the Incentives provided in this Notification. These include foreign-sourced investment funds spent on film production in Thailand in an amount of not less than 50 million Baht, excluding financial support from Thai public sectors or private entities. Eligible expenses must be paid to the following persons:

(1) A Thai individual or a foreign individual who has worked in Thailand for a period of no less than 3 consecutive years and has submitted a personal income tax return;

(2) A corporate entity (company) established under Thai laws.

The Expenses eligible for calculation must be incurred from the date of which a film permit is granted by the Film and Video Censorship Committee, comprising pre-production, production, and post-production expenses;

"Incentives" means a cash rebate of 15 percent to 30 percent of the Expenses incurred for the production of the Promoted Film, provided that the Department of Tourism has reviewed and verified the completeness and accuracy of the financial documents in compliance with the regulations of the Revenue Department, as further specified in Clause 5;

"Applicant" means the local coordinator for foreign film production in Thailand who is authorized by the Eligible Applicant for Incentives;

"Eligible Rebate Recipient" means the Eligible Applicant for Incentives who has been approved by the Committee to receive the Incentives under the measures to promote foreign film production in Thailand;

"Committee" means the Committee for Consideration of Cash Rebates under the measures to promote foreign film production in Thailand.

Clause 5

The Incentives granted under the measures are as follows: Primary Incentives of 15 percent if the total Expenses of the Promoted Film are at least 50 million Baht, subject to the review and approval of the financial documents by the Department of Tourism as complete and in compliance with the regulations of the Revenue Department; and the additional Incentives may be granted under one or more of the following conditions, provided that the total rebate shall not exceed an additional 15 percent:

(1) The production of the Promoted Film may apply for an additional 5 percent Incentives if the Expenses spent in Thailand range between 100 million Baht and 150 million Baht;

(2) The production of the Promoted Film may apply for an additional 10 percent Incentives if the Expenses in Thailand exceed 150 million Baht;

(3) The production of the Promoted Film may apply for an additional 5 percent Incentives if it employs key Thai personnel as part of the production crew, in accordance with the minimum criteria specified in Form ICM 1;

(4) The production of the Promoted Film may apply for an additional 5 percent Incentives if the Committee determines that the Promoted Film promotes tourism, enhances soft power, and presents a positive image of Thailand, based on the minimum criteria set forth in Form ICM 1. In such cases, the Applicant must submit supporting evidence in accordance with Form ICM 3 to the Department of Tourism within 3 months from the date the film is publicly released, but no later than 3 years after the completion of filming in Thailand, for the Committee to consider the rebate approval;

(5) The production of the Promoted Film may apply for an additional 3 percent Incentives if the filming takes place in designated "preferred tourist provinces" as determined by the Ministry of Tourism and Sports' policy. Eligibility will be based on the proportion of filming days spent in such preferred tourist provinces, which must constitute at least 25 percent of the total filming days in Thailand;

(6) The production of the Promoted Film may apply for an additional 3 percent (3%) Incentives if at least 15 percent of all Expenses that meet the criteria are spent on post-production processes.

In cases where the total Expenses in Thailand do not exceed 100 million Baht, the maximum accumulated rebate shall not exceed 25 percent.

Clause 6

In cases where the Eligible Applicant for Incentives intends to apply for the measures to promote foreign film production in Thailand, the Applicant shall, before the commencement of filming, submit an application in accordance with Form ICM 1, along with the supporting documents or evidence required in ICM 1, to the

Department of Tourism within 90 days from the date on which the Department of Tourism issues a letter of approval for the foreign film production permit in the Kingdom.

For any application for additional Incentives under Clause 5, the Applicant shall specify the request for one or more Incentives categories.

If the application is found to be incorrect or the supporting documents or evidence are incomplete, the Applicant shall be notified within 7 business days from the date of receipt of the application, along with reasons for correction. The Applicant shall complete the corrections within 30 days from the date of receipt of the notification.

If the Applicant fails to correct the application or submit the required supporting documents or evidence within the timeframe specified in paragraph three, it shall be deemed that the Applicant no longer wishes to proceed with the request. In such cases, the Director-General of the Department of Tourism, or a representative authorized by the Director-General of the Department of Tourism shall remove the application from consideration.

The notification under paragraph three shall be issued in writing and sent by postal mail, electronic mail, or any other method determined by the Director-General of the Department of Tourism.

Clause 7

Once the Secretariat of the Committee has reviewed the documents or evidence submitted under Clause 6 for applying the Incentives and determined that the application is correct and the supporting documents or evidence are complete, a written notification shall be sent to the Applicant within 7 business days from the date of receipt of the application, and the matter shall be promptly submitted for the Committee's consideration. The Committee shall complete its review within 60 days from the date of notification by the Secretariat, excluding any period specified in Clause 8.

In conducting its review under paragraph one, the Committee shall exercise its discretion solely in cases deemed beneficial to the promotion of foreign film production in Thailand. The Committee's decision to grant the Incentives shall not be influenced by the order of application submissions.

In case of an application for the Incentives submitted before October 31 of any given year, the rebate shall be granted from November 1 of the following year onward.

Clause 8

If the Committee determines that the application for the Incentives under the measures to promote foreign film production in Thailand, or the supporting documents or evidence submitted under Form ICM 1, lacks sufficient facts or details to reach a decision, the Applicant shall be notified and required to provide

additional details or facts, or submit supplementary documents within a reasonable timeframe specified by the Committee.

If the Applicant fails to provide the additional details or facts, or to submit the supplementary documents within the specified timeframe, it shall be deemed that the Applicant does not wish to provide such clarification or submit the requested documents or evidence.

Clause 9

A film production that does not comply with Clause 6 is not eligible to apply for the Incentives under the measures to promote foreign film production in Thailand, even if it is later found to have incurred Expenses that meet the criteria.

Clause 10

The Department of Tourism shall issue a written notification of the Committee's decision under Clause 7 to the Applicant and the Eligible Applicant for Incentives under the measures to promote foreign film production in Thailand within 5 business days from the date on which the Committee approves the Eligible Applicant for Incentive as having the full qualifications to be recognized as an "Eligible Rebate Recipient". Once the Committee has granted approval for the Eligible Rebate Recipient, no further modifications or additional Incentives requests shall be permitted.

Clause 11

The Eligible Rebate Recipient shall commence filming within 120 days from the date of application submission under Clause 6. If the Eligible Rebate Recipient is unable to begin filming within the 120-day period, the Committee shall be notified of the necessity and reasons. The Committee may extend the period by no more than 90 days from the original deadline.

Clause 12

The Promoted Film shall include a statement in the end credits indicating that filming took place in Thailand, along with the logo specified by the Department of Tourism.

Clause 13

Upon completion of film production in Thailand, the Eligible Rebate Recipient may request the rebate by submitting Form ICM 2, along with a financial report detailing the Expenses incurred for the film production in Thailand and financial documents in compliance with the regulations of the Revenue Department. The documents shall be compiled and submitted in electronic format to the Department of Tourism within the following timeframes from the date of completion of the production and/or post-production processes in Thailand:

(1) Within 120 days for a film with declared Expenses submitted under Form ICM 1 not exceeding 1,000 million Baht;

(2) Within 150 days for a film with declared Expenses submitted under Form ICM 1 exceeding 1,000 million Baht.

If the Eligible Rebate Recipient is unable to submit Form ICM 2 within the timeframe set forth in paragraph one, the Committee shall be notified of the necessity and reasons, and the Committee may grant an extension of no more than 30 days from the original deadline.

The total rebate amount may be increased by up to 10 percent beyond the initially approved rebate amount under Clause 10.

Clause 14

Once the Eligible Rebate Recipient has submitted the financial documents under Clause 13, the Secretariat of the Committee shall forward such financial documents to an auditor for review.

The auditor shall complete the review and submit the audit results to the Secretariat of the Committee within the following timeframes, counted from the following date of receipt of the documents:

(1) Within 90 days for a film with declared Expenses submitted under Form ICM 2 not exceeding 1,000 million Baht;

(2) Within 150 days for a film with declared Expenses submitted under Form ICM 2 exceeding 1,000 million Baht.

Once the Secretariat of the Committee receives the audit results under paragraph two, it shall submit them to the Committee for consideration. The Committee shall complete its review within 60 days.

The timeframe specified in paragraph three does not include cases involving disputes or legal challenges related to film production or financial documents. The Committee has the right to withhold payment until legal proceedings have been concluded or the Committee has satisfactorily completed its fact-finding process.

Clause 15

The measures to promote foreign film production in Thailand are established by the Thai government, through the Department of Tourism, the Ministry of Tourism and Sports. The decisions of the Committee shall be considered final.

Clause 16

For the disbursement of rebates to the Eligible Rebate Recipient, the Department of Tourism shall proceed as follows:

(1) Request the disbursement of funds from the Comptroller General's Department for the amount approved for the Eligible Rebate Recipient, transferring the funds into a designated bank account used for receiving government budget allocations. The funds shall then be transferred to the overseas bank

account specified by the Eligible Rebate Recipient during the application process for the Incentives under the measures to promote foreign film production in Thailand. A withholding tax at a rate of 1 percent shall be deducted, in accordance with Section 69 Bis of the Revenue Code. Any bank transfer fees shall be deducted from the rebate amount before transfer to the Eligible Rebate Recipient's account, provided that the Department of Tourism shall notify the Eligible Rebate Recipient in advance regarding such fees;

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

(3) Any other procedures not specified herein shall be governed by the applicable government regulations.

Clause 17

Once the rebates have been transferred to the Eligible Rebate Recipient, the Department of Tourism shall report the payment to the Committee for acknowledgment.

Clause 18

The Incentives approved under the measures to promote foreign film production in Thailand shall be deemed revoked in the following circumstances:

(1) If the Eligible Rebate Recipient fails to commence filming within the timeframe specified in Clause 11;

(2) If the Eligible Rebate Recipient fails to submit the required documents detailing the Expenses within the timeframe specified in Clause 13;

(3) If the actual film production of the Eligible Rebate Recipient deviates from the script approved by the Film and Video Censorship Committee, or if the production impacts or causes damage to the environment or to state-owned or public-domain natural resources.

Clause 19

The applications for incentives submitted before the effective date of this Notification shall continue to be processed in accordance with the Notification of the Department of Tourism on Criteria, Methods, and Conditions for Applying for Incentives under the Measures to Promote Foreign Film Production in Thailand, B.E. 2564 (2021), and its amendments, until all such applications are fully processed.

Notified on 27 December B.E. 2567 (2024).

(Mr. Jaturon Phakdeewanit)

Director General of the Department of Tourism