

DEDE Notification

Re: Criteria, Conditions and Procedures for Implementing the Project on Tax Measure for Increasing the Energy Efficiency

Pursuant to the Notification of the Director General of the Revenue Department in regard to the income tax Issue No 145 **Re:** Criteria, Procedure and Conditions on Income Tax Exemption for the income paid for an expenditure of acquiring the property in form of equipment affected to energy saving, which is a change to substitute the old equipment, DEDE thus issuing its Notification as follows.

1. Criteria and conditions, for anyone wishing to participate in the Project on Tax Measure for Increasing the Energy Efficiency shall pursue the criteria and conditions, are as follows.

(1.1) Energy conservation measure to get the Project support shall be a change for new equipment (of which an installation is for actual operating), the equipment installed having an affect to energy saving and is never in practical use before.

(1.2) Measure to get supportive shall have the minimal saving at 25,000 baht/measure/year or having the savings from all measures in total at minimum of 25,000 baht/year.

(1.3) Energy conservation measure to be implemented shall have a simple payback period not over 7 years.

2. Implementing the Project on Tax Measure for Increasing the Energy Efficiency having the procedures with details as follows.

(2.1) Any entrepreneurs interested in participating the Project shall fill-in the application form for a supportive request and shall attach the related documentations and send to DEDE by using the form required by DEDE.

(2.2) DEDE will fix the date for approval of the energy audit at before and after an installation of energy conserving equipment at that entrepreneurial site.

(2.3) DEDE will inspect the energy audit at before and after an installation of energy conserving equipment at the entrepreneurial site.

(2.4) DEDE will conduct an assessment based on the criteria. If agree, DEDE will issue the certificate of approval for that entrepreneur as a reference evidence in applying for the support request from the Revenue Department.

Implementing an energy audit at before and after installation of energy conserving equipment shall be a responsibility of the support requester to join in the Project.

Notified on October 21st, 2005

(Siriporn Sailasuta)

The Director General of DEDE

Certified true copy by
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Engineer 8