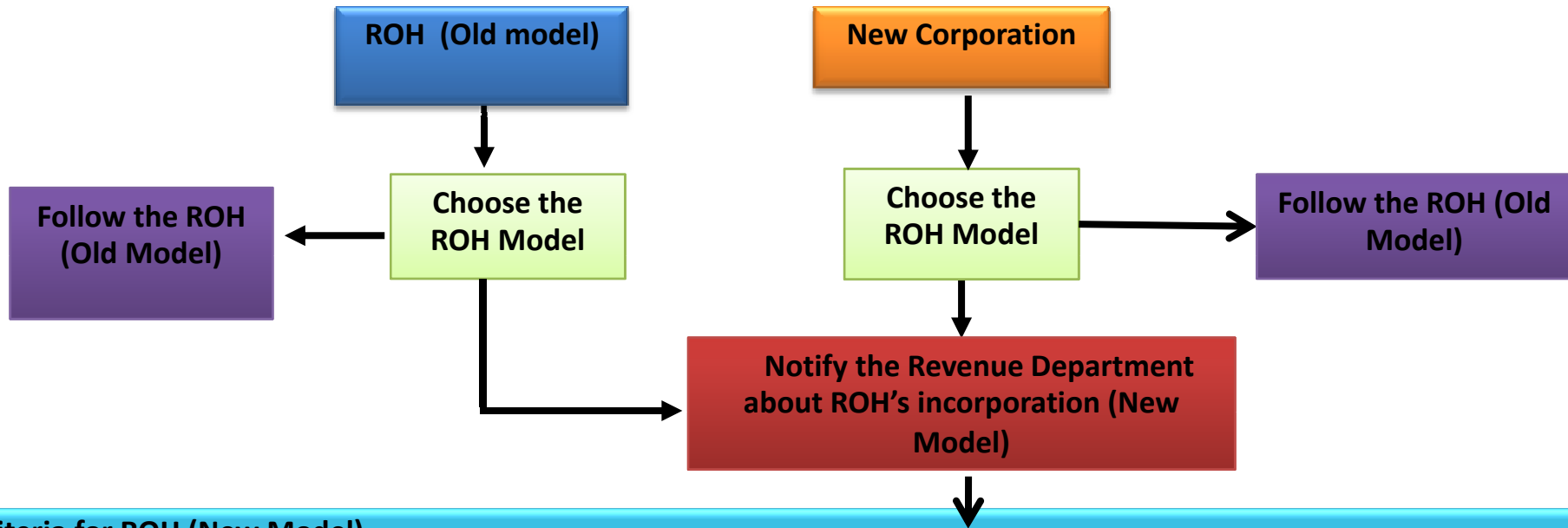


Setting up procedure and criteria of ROH (New Model)



Criteria for ROH (New Model)

1. The paid-up capital of the company operating ROH must be more than 10 Million baht or over at the end of each accounting period.
2. Provide services to associated enterprise in foreign countries
 - At least one country in the first and the second accounting periods
 - At least two countries in the third and the fourth accounting periods
 - At least three countries from the fifth accounting period onwards
3. Have total business spending of at least 15 million baht per year (The business spending refers to total operating costs which are paid to individuals or companies in Thailand, but excluding operating expenses paid overseas, royalties and know-how fees, raw materials, components and packaging) or have investment spending (actual payment) of at least 30 million baht paid in Thailand per year which directly related to ROH.
4. Foreign associated enterprises must have managements and employees working and have actual business operation.
5. Maintain skilled staff of at least 75 percent of total employees by the end of the third accounting period (Skilled staff shall be according to the criteria set by the Director-General of the Revenue Department) .
6. Average remuneration per worker of at least 2.5 million Baht per annum for at least 5 employees by the end of the third accounting period.
7. Notify the Revenue Department about ROH's incorporation within 5 years as from the date the law become effective.