

	<u>Import Duty</u>	<u>Standard Profit</u>	<u>Business Tax</u>	<u>Effective Rate</u>
* Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data	20%	21.0%	9%	34.09%
** Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with automatic data processing machines	40%	26.0%	9%	57.11%
Unrecorded or recorded media for data or programs in code form for automatic data processing machines	20%	15.5%	9%	33.45%
* Data recording machines (magnetic disc type) imported for the production or assembly of automatic data processing machines under the rules and conditions specified by the Director-General of Customs with approval of the Ministry of Finance, the import duty is 10%. The effective rate is then 22.91%.				
** For keyboards imported for the production or assembly of automatic data processing machines under rules and conditions specified by the Director-General of Customs with approval of the Ministry of Finance, the import duty is 10%. The effective rate is then 23.45%.				

Section 6 : Trading Practices

At present, the distribution of mini and mainframe computers in Thailand mainly takes the form of a "turnkey project" directly to the customer.

The project usually includes a preliminary study of the most appropriate hardware configuration and the perceived software requirement of the potential customer. Upon the customer's agreement, the system will be installed together with software. In many cases, the system is developed with programs specifically tailored to fit the customer while many ready-made packages are usually modified to meet customer requirements. Training is provided as part of the sales contract - the amount of training hours being dependant on the situation and relative bargaining skills.

At least 1 year warranty is usually provided to the customer. Maintenance contracts are also available at the normal rate of 10% of the computer's price per annum. This maintenance rate will increase 10% every year or in other words the maintenance rate would be 12% in the second year, 14.4% in the third year and so on.