In the ultra-luxury segment, investors think in terms of "in-hand" (Net) figures and transparent financial models rather than promotional promises. We apply an institutional approach to calculating taxes and operational expenses so you can see a crystal-clear picture.

For clarity, we have used the official projection from the premium hotel operator, Burasari, for a 4-bedroom villa priced at **260,000,000 THB (~$8,000,000)**. Here is your financial plan:

1. Entry Strategy: Ownership Structure Thailand offers several secure asset registration options depending on your objectives:

- **Leasehold:** The most popular and secure structure. The land and building are registered under a long-term lease (30+30+30 years). The government registration fee is minimal at 1.1%.
- **Full Freehold (Land and Building):** Executed when purchasing the asset through your Thai company or a Thai national (in this case, after subdivision, both land and building transfer to your absolute ownership). Direct registration to a foreign national is also possible—in this scenario, the land is legally held under Leasehold, while the villa structure itself transfers to your Full Freehold. This is ideal for building a protected personal or corporate inheritance structure. The government fee for full freehold is 2%.

2. Operating Income, Profit Distribution, and Taxes (Years 1–7)

Starting from August 2028, your villa will generate a stable cash flow through the Individual Rental Management program under the premium hotel operator Burasari. Your income is generated exclusively from the rental of your personal asset.

In the Ultra-Luxury segment, we apply a transparent two-tier yield model that fully mitigates your risks during the resort's launch phase:

Step 1: ABSOLUTE PROTECTION — GUARANTEED YIELD (YEARS 1–3)

To completely eliminate any market risks, the developer assumes full financial responsibility for occupancy during the first 3 years and legally guarantees you a fixed payout of 7% per annum (18,200,000 THB per year for a 4-bedroom villa). This amount is paid to you unconditionally, regardless of the villa's actual occupancy in the early seasons.

Step 2: INDIVIDUAL PROFIT DISTRIBUTION (YEARS 4–7+)

From year 4, as the resort reaches peak performance (according to the operator's official stress tests, the Gross Revenue of a 4-bedroom villa will be approximately 45.8 million THB per year), you transition to a transparent real-profit split model (60/40 Split), where your income is no longer capped:

- **Reserve Fund Formation (FF&E — 3%):** Deducted from 100% of the villa's gross revenue to maintain an immaculate 5-star standard.
- **Hotel Operator's Share (60%):** The operator covers absolutely all expenses (butler salaries, marketing, OTA commissions, housekeeping, and guest utility bills).
- **Investor's Share (40%):** Your pure calculated share of your villa's revenue, which according to stress tests remains at the baseline of 18,200,000 THB per year with potential for growth.

Step 3: Covering Maintenance Costs (60 THB / sqm base)

The calculation already incorporates a "hands-off investment" maintenance package:

- **Common Area Fee (Fixed):** 60 THB / sqm / month. Covers island security, landscaping, and general infrastructure. For a 4-bedroom villa (1,200 sqm), this totals **864,000 THB per year**.
- **Villa Management Fee:** 70 THB / sqm / month. **Only charged if the owner stays more than 30 days in a calendar year.** If the villa stays within the 30-day usage limit, this fee is waived.

- **Utilities:** During personal stays, electricity and water consumption are billed at direct Government Rates.

Step 4: Taxation and Final Net ROI

Final "take-home" income after all expenses and taxes (assuming usage under 30 days):

- **Scenario A: Non-Resident Investor:** A 15% withholding tax applies.
  - Net Income after tax: 15,470,000 THB
  - Minus Maintenance: -864,000 THB
  - **Net Cash on Hand:** ~14,606,000 THB per year (**~5.6% Net ROI**)
  - **7-Year Total Return:** ~102,242,000 THB (~39.3% capital return).
- **Scenario B: Thai Tax Resident:** Effective tax rate reduced to approximately 5%.
  - Net Income after tax: 17,290,000 THB
  - Minus Maintenance: -864,000 THB
  - **Net Cash on Hand:** ~16,426,000 THB per year (**~6.3% Net ROI**)
  - **7-Year Total Return:** ~114,982,000 THB (~44.2% capital return).

3. Flexible Exit Strategy: 100% Buy-Back

While the asset's value will grow organically—further bolstered by the confirmed bridge to Phuket—traditional resale involves high commissions (~5%) and taxes (~4.3%).

Our solution is an exclusive **100% Buy-Back** agreement approved by Burasari Group leadership:

- The developer is obligated to repurchase the villa for the original **260,000,000 THB** at the end of Year 7 or Year 8.
- The mechanism is "day-to-day": 100% of the capital is transferred on the first business day following the expiration of the chosen term.
- This removes all liquidity risks and transaction costs associated with a market resale.

4. Ultra-Luxury: Customization & Privacy

- **Bespoke Interior:** Premium finishes and built-in furniture are included in the base price. Decorative furniture packages are optional. Clients of your tier prefer to bring in their own designers to create a unique space rather than live in a template interior.

- **Personal Fleet:** A private speedboat is included in the villa's price. This guarantees complete independence—a 10-minute water transit, and you are in Phuket.

- **Ultra-Logistics (Aviation Access):** We are currently determining the location to build a private helipad within our gated territory, allowing you to arrive at your villa by air directly from the airport.

We offer a mathematically precise asset that generates millions of dollars in pure profit, preserves 100% of your capital, and allows you to create a residence entirely by your rules.