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 5-bedroom villa priced at 280,000,000 THB (~$8,600,000). 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 (19,600,000 THB per year for a 5-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 5-bedroom villa will be approximately 50.5 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 19,600,000 THB per year with potential for growth.

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

For your absolute comfort, we have already included the basic villa maintenance package ("hands-off investment") in the final yield calculation.

- **Basic Maintenance (Common Area Fee):** 60 THB per sqm. Includes basic island maintenance (security, landscaping, general infrastructure). For a 5-bedroom villa (1,300 sqm), the total annual payment will be 936,000 THB.
- **Additional Management (Villa Management Fee):** 70 THB per sqm. Charged exclusively if the owner stays in the villa for more than 30 days a year. If you use the villa within the 30-day limit, this fee is not charged.
- **Transparent Utility Bills:** During your personal stays, electricity and water consumption are billed strictly at direct Government Rates.

Step 4: Taxation and Final Net ROI

Your final "take-home" income (after paying basic maintenance costs and taxes), assuming a stay of up to 30 days a year, depends on your tax status:

- **Option A: Offshore Investor (Non-Resident)** Withholding tax (15%) is applied.
    - o Calculation base after tax: 16,660,000 THB.
    - o Basic villa maintenance deduction: -936,000 THB.
    - o Net "take-home" income: ~15,724,000 THB per year (net yield ~5.6% per annum).
    - o Total for 7 years: ~110,068,000 THB (return of ~39.3% of the investment amount) — fully legal money, cleared of taxes and operating expenses, sent to your foreign account.
- **Option B: Tax Resident of Thailand** By obtaining a long-term 10-year visa, you can reduce the effective tax rate to approximately 5%.
    - o Calculation base after tax: 18,620,000 THB.
    - o Basic villa maintenance deduction: -936,000 THB.
    - o Net "take-home" income: ~17,684,000 THB per year (net yield ~6.3% per annum).

o Total for 7 years: ~123,788,000 THB (return of ~44.2% of the investment amount) — absolute net profit.

3. Flexible Exit Strategy: 100% Buy-Back

By the end of the contract, the villa's value will organically increase due to the approved bridge to Phuket. However, selling it independently incurs hidden losses: broker commissions and sales taxes (Special Business Tax ~3.3% and Income Tax ~1%). Transaction costs will eat into profits, and finding a buyer will take years.

Our solution is a flexible 100% Buy-Back under exclusive terms. This is an individual agreement approved by the top executives and owners of Burasari Group specifically for clients in our pool.

We provide a strategic decision window: the developer is obligated to buy back your villa for the initial 280,000,000 THB after 7 or 8 years (at your choice). You don't have to look for a buyer, pay brokers, and you avoid 4.3% in resale taxes. The return mechanism works day-to-day: exactly on the day following the expiration of your chosen 7- or 8-year term, your entire capital is transferred back to your account.

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.