



Unofficial Translation

Board of Investment Announcement

No. Sor 5/2550

Amendment of Activity and Conditions of the Manufacture or Preservation of Food or Food Ingredients, Using Modern Technology

As it is deemed appropriate to promote the manufacture of candy, chocolate and gum to utilize agricultural produce and create added value to the products;

By virtue of section 16 paragraph 2 and section 31 paragraph 2 of the Investment Promotion Act of B.E. 2520, the Board of Investment hereby announces that Activity 1.11 on the list of activities eligible for investment promotion attached to the Board of Investment Announcement No. 2/2543 dated August 1, 2000 regarding the activities, sizes and conditions of activities eligible for investment promotion shall be repealed and replaced with the following:

Activity	Conditions
1.11 Manufacture or preservation of food or food ingredients, using modern technology (except drinking water and ice cream)	1. Classified as a priority activity
1.11.1 Manufacture or preservation of food made from animals	2. Only the manufacture or preservation of ready-to-eat or semi-ready-to-eat food will be classified as a priority activity that has special importance and benefits to the country
1.11.2 Manufacture or preservation of food made from plants, vegetables or fruits	3. Only the manufacture of candy, chocolate or gum
1.11.3 Manufacture or preservation of food made from rice or cereal	- will receive exemption of import duty on machinery regardless of zone
1.11.4 Manufacture of products from raw milk	- will not be granted corporate income tax exemption or reduction
1.11.5 Manufacture of food ingredients	- must locate factory only in industrial estates or promoted industrial zones
1.11.6 Manufacture of sweeteners (except sugar)	4. Other privileges will be granted according to the Board of Investment Announcement No. 1/2543 dated 1 August 2000
1.11.7 Manufacture of beverages from plants, vegetables or fruits (except alcoholic beverages)	

1.11.8 Manufacture or preservation of ready-to-eat or semi-ready- to-eat food 1.11.9 Manufacture of candy, chocolate or gum	
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Effective from March 29, 2007 onwards

Announced on, June 4, 2007

(Mr. Kosit Panpiemras)
Deputy Prime Minister
Chairman of the Board of Investment