

**(Unofficial Translation)**  
**Board of Investment Announcement**  
**No. Sor.2/2551**

**Subject: Investment promotion for activities that use hi-technology and produce of eco-friendly materials and products**

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As it is deemed appropriate to promote investment in activities that use high - technologies and those produce eco-friendly materials and products,

By virtue of section 16 paragraph 2 and section 31 paragraph 2 of the Investment Act B.E. 2550, as amended by the Investment Promotion Act No. 3 B.E.2544, the Board of Investment hereby declares the following:

1.The following activities and conditions shall be added to the Category 2 of 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:

Activity	Condition
2.19 Production of Advanced Ceramics	<ol style="list-style-type: none"><li>1. Classified as a priority activity that has special importance and benefits to the country.</li><li>2. Projects will receive an exemption of import duty on machinery.</li><li>3. Projects will receive an 8-year corporate income tax exemption without being subject to corporate income tax exemption cap.</li><li>4. Other privileges will be granted according to the Board of Investment Announcement No.1/2543 date August 1, 2000.</li></ol>

2.The activity 1.28 Production of packaging material or food packages shall be repealed and replaced in Category 6 of the list of activities eligible for investment promotion attached to the Board of Investment Announcement No.2/2543 dated August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 as follows.

Activity	Condition
6.17 Manufacture of eco-friendly chemicals	<ol style="list-style-type: none"><li>1. The production must have a chemical process or biotechnological process or manufacture of raw materials or necessary materials for related industries.</li><li>2. The product must have less impact on the overall lifecycle of the environment, such as<ul style="list-style-type: none"><li>-Using raw materials from renewable resource</li><li>-Using innovation sustainable green chemistry in its production process</li><li>-Biodegradable product that does not cause pollution</li></ul></li></ol>

	<p>-Being the product that has less toxic substances to life and ecology or accumulates less in life and the environment which can be assessed by the procedures of Life Cycle Assessment (LCA) Method in ISO 14040 series or by the standards specified by Thai Industrial Standards Institute</p> <p>3. Projects must be approved by relevant agencies, such as Office of the National Science and Technology Development or the National Innovation Office etc.</p> <p>4. Classified as a priority activity that has special importance and benefit to the country.</p> <p>5. Projects will receive an exemption of import duty on machinery.</p> <p>6. Projects will receive an 8-year corporate income tax exemption without being subject to corporate income tax exemption cap.</p> <p>7. Other privileges will be granted according to the Board of Investment Announcement No.1/2543 dated August 1,2000.</p>
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Activity	Condition
<p>6.18 Manufacture of eco-friendly products</p> <p>6.18.1 Eco-friendly packaging</p> <p>6.18.2 Eco-friendly product from plastic or polymer</p>	<p>1. Packaging or products must be made from plastic or polymer that has less impact on the overall life cycle of the environment which can be assessed by Life Cycle Assessment (LCA) the procedures of in ISO 14040 series or the standards specified by Thai Industrial Standard Institute</p> <p>2. Classified as a priority activity that has special importance and benefit to the country.</p> <p>3. Projects will receive an exemption of import duty on machinery.</p> <p>4. Projects will receive an 8-year corporate income tax exemption without being subject to corporate income tax exemption cap.</p> <p>5. Other privileges will be granted according to the Board of Investment Announcement No.1/2543 date 1 August 2000.</p>

Effective from November 5, 2008 onwards.

Announced on November 28, 2008

(Mr. Olarn Chaiprawat)  
Deputy Prime Minister  
Acting Chairman of the Board of Investment