

Section 1: Agriculture and agricultural products

Activities	Conditions
1.1 Plant propagation or seed grading	Classified as a priority activity
1.2 Hydroponics cultivation	Classified as a priority activity
1.3 Manufacture of biological fertilizers, organic fertilizers	Classified as a priority activity
1.4 Animal breeding	Classified as a priority activity
1.5 Animal Husbandry 1.5.1 Livestock 1.5.2 Aquatic (except shrimp)	Classified as a priority activity
1.6 Manufacture of animal feed or mixes for animal feed	Classified as a priority activity
1.7 Crop drying and silo facilities	Classified as a priority activity
1.8 Deep sea fishery	Classified as a priority activity
1.9 Slaughtering	Classified as a priority activity
1.10 Tanneries, leather finishing, or fur dressing	1. Classified as a priority activity 2. Tanneries must be located in an industrial estate specified by the Industrial Estate Authority of Thailand
1.11 Manufacture or preservation of food or food ingredients, using modern technology (except drinking water, candy and ice cream) 1.11.1 Manufacture or preservation of food made from animals 1.11.2 Manufacture or preservation of food made from plants, vegetables or fruits 1.11.3 Manufacture or preservation of food made from rice or cereal 1.11.4 Manufacture of products from raw milk 1.11.5 Manufacture of food ingredients 1.11.6 Manufacture of sweeteners (except sugar) 1.11.7 Manufacture of beverages from plants, vegetables or fruits (except alcoholic beverages)	Classified as a priority activity
1.12 Manufacture of oil or fat from plants or animals	Classified as a priority activity
1.13 Grading, packaging and storage of plants, vegetables, fruits or flowers, using modern technology	Classified as a priority activity
1.14 Manufacture of natural rubber products	Classified as a priority activity
1.15 Manufacture of dextrin or modified starch	Classified as a priority activity
1.16 Manufacture of products from agricultural by-products or waste	Classified as a priority activity
1.17 Cold storage	Classified as a priority activity
1.18 Trading centers for agricultural goods	1. Classified as a priority activity 2. Total area must not be less than 100 rai 3. Operational locations must be approved by the Board 4. The area for operations and services related to agricultural goods must not be less than 60% of the total land area. Space must be allocated for agricultural exhibition or trade, auction center, cold storage, and silos. Grading and inspection services of agricultural products must be provided
1.19 Agro-industry processing zones	1. Classified as a priority activity 2. Total area must not be less than 500 rai 3. Area for factories must not be less than 60 percent and not more than 75 percent of the total area

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Activities	Conditions
1.19 Agro-industry processing zones (continued)	<p>4. Total factory area for projects under Section 1 of the list of activities eligible for investment promotion must not be less than 80% of the total area</p> <p>5. Other conditions as specified by the Board</p>
1.20 Manufacture of products from herbs (except soap, shampoo, toothpaste and cosmetics)	Classified as a priority activity
1.21 Inspection, analysis and certifying of quality standards of agricultural products	Classified as a priority activity
1.22 Inspection and analysis of diseases of plants, live-stock or aquatic animals	Classified as a priority activity
1.23 Inspection, analysis of soil or water for agriculture	Classified as a priority activity
1.24 Reforestation	<p>1. Classified as a priority activity</p> <p>2. Total plantation area must not be less than 1,000 rai</p> <p>3. Approvals from relevant government agencies are required prior to submission of application for promotion</p>
1.25 Manufacture of products made from parawood	<p>1. Classified as a priority activity</p> <p>2. Must include the processing of parawood where wood impregnation and kiln drying are included</p>
1.26 Manufacture of alcohol or fuel from agricultural products	Classified as a priority activity
Section 2: Mining, Ceramics and Basic Metals	
2.1 Mineral ore prospecting	–
2.2 Mining or ore dressing (except tin)	For mining, mining license must be obtained from the Department of Mineral Resources prior to issuance of the promotion certificate
2.3 Marble or granite mining	A mining license must be obtained from the Department of Mineral Resources prior to the issuance of the promotion certificate
2.4 Manufacture of ceramic products	
2.4.1 Stoneware	–
2.4.2 Porcelain	
2.4.3 Bone china	
2.5 Manufacture of glass or glass products	–
2.6 Smelting	–
2.7 Manufacture of metal powder	–
2.8 Manufacture of ferro-alloy	–
2.9 Manufacture of flat rolled steel products	
2.9.1 Hot or cold rolled stainless steel sheets	
2.9.2 Steel plates	
2.9.3 Hot or cold rolled steel sheets	
2.9.4 Coated steel sheets	Coated steel sheet manufacturing projects located in an industrial estate specified by the Industrial Estate Authority of Thailand will receive an 8-year corporate income tax exemption and an exemption of import duty on machinery. Other privileges will be granted according to Board of Investment Announcement No. 1/2543
2.10 Manufacture of long steel products	
2.10.1 Steel wire rods, wires, shafts and bars	–
2.10.2 Steel structures (furnace type)	
2.11 Manufacture of steel pipes or stainless steel pipes	–
2.12 Manufacture of iron or steel casting	Casting of metal parts using induction furnace is classified as a priority activity
2.13 Manufacture of forged steel parts	Classified as a priority activity

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Activities	Conditions
2.14 Rolling, drawing, casting or forging of non-ferrous metals	–
2.15 Manufacture of fire-resistant materials or heat insulation	–
2.16 Manufacture of ceramic roof tiles	–
2.17 Manufacture of gypsum board or gypsum products	–
2.18 Coil center	Only non-tax privileges will be granted
Section 3: Light Industry	
3.1 Manufacture of textile products or parts 3.1.1 Manufacture of natural or synthetic fibers 3.1.2 Yarn spinning 3.1.3 Manufacture of fabrics 3.1.4 Bleaching, dying and finishing 3.1.5 Printing and finishing 3.1.6 Manufacture of garments 3.1.7 Manufacture of parts or accessories for garments 3.1.8 Manufacture of household textiles 3.1.9 Manufacture of carpets	Projects under 3.1.4 must be located in an industrial estate specified by the Industrial Estate Authority of Thailand and will be granted an 8-year corporate income tax exemption and exemption of import duty on machinery. Other privileges will be granted according to Board of Investment Announcement No. 1/2543
3.2 Manufacture of gemstones and jewelry 3.2.1 Cutting or polishing of diamonds, gemstones and pearls 3.2.2 Manufacture of jewelry or parts 3.2.3 Manufacture of jewelry boxes or display cases	–
3.3 Manufacture of products from leather or artificial leather	–
3.4 Manufacture of shoes or parts	–
3.5 Manufacture of sports equipment or parts	–
3.6 Manufacture of toys	–
3.7 Manufacture of artificial flowers, trees and other artificial goods 3.7.1 Manufacture of artificial flowers and trees 3.7.2 Manufacture of souvenirs 3.7.3 Manufacture of artificial goods	–
3.8 Manufacture of lenses or spectacles or parts	–
3.9 Manufacture of medical supplies or medical equipment	–
3.10 Manufacture of stationery or parts	–
3.11 Manufacture of furniture or parts	–
3.12 Manufacture of luggage or parts	–
3.13 Manufacture of sanitary napkins and absorbing pads	–
3.14 Manufacture of scientific equipment	–
3.15 Manufacture of trawling nets	–
3.16 Manufacture of abrasive paper	–
Section 4: Metal Products, Machinery and Transport Equipment	
4.1 Manufacture of hand tools and measuring tools	–
4.2 Manufacture of machinery and equipment	<p>1. The following are classified as priority activities:</p> <ol style="list-style-type: none"> 1) Manufacture of molds and dies and parts 2) Manufacture of jigs and fixtures 3) Manufacture of industrial machinery, specifically the following: <ul style="list-style-type: none"> • Turning Machines • Drilling Machines • Milling Machines • Grinding Machines • Machine Centers

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Activities	Conditions
4.2 Manufacture of machinery and equipment (Continued)	<ul style="list-style-type: none"> • Gear Cutting & Finish Machines • Die Sinking EDMs • Wire EDMs • Laser Beam Machines • Plasma Arc Cutting Machines • Electron Beam Machines • Broaching Machines <p>4) Manufacture of parts and equipment for high precision machining processes, namely cutting, milling, turning, grooving, shaving, grinding, polishing and threading</p>
4.3 Manufacture of metal products, including metal parts.	Manufacture of sintered products is classified as a priority activity
4.4 Building or repair of steel ships of not less than 500 tons gross	-
4.5 Building of ships of less than 500 tons gross (except wooden or steel ships)	-
4.6 Manufacture of trains or electric trains (only with rail system)	-
4.7 Manufacture or repair of aircraft, including parts or onboard equipment	Manufacture or repair of aircraft and aircraft parts is classified as a priority activity
4.8 Manufacture of vehicle parts	<p>The following are classified as priority activities:</p> <ol style="list-style-type: none"> 1) Manufacture of ABS 2) Manufacture of substrate for catalytic converters 3) Manufacture of electronic fuel injection systems
4.9 <i>Manufacture of 4-stroke motorcycles</i>	<i>(This activity is currently closed to promotion)</i>
4.10 Automotive assembly	No exemption on corporate income tax in any zone. Other privileges will be granted according to Board of Investment Announcement No. 1/2543
4.11 Metal surface treatment or anodize surface treatment	Projects located in an industrial estate specified by the Industrial Estate Authority of Thailand will receive an 8-year corporate income tax exemption and exemption of import duty on machinery. Other privilege will be granted according to Board of Investment Announcement No. 1/2543
4.12 Heat treatment	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects that use cyanide must be located in industrial estates or promoted industrial zones
4.13 Manufacture of electric-powered vehicles or parts	-
4.14 Manufacture of 4-stroke motorcycle engines	-
4.15 Manufacture of automobile engines	-
4.16 Manufacture of multi-purpose engines	-
4.17 Repair of industrial machinery	Must be capable of repairing essential parts of machines
4.18 Manufacture of metal containers	-
4.19 Fabrication of metal structural products or metal industrial equipment	-
4.20 Manufacture of air or gas compressors	-

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Activities	Conditions
4.21 Manufacture, repair, maintenance and refurbishing of containers	-
4.22 Repair of vehicle parts, electrical or electronic equipment	Projects must be located in export processing zones, bonded warehouse of free trade zones, or in bonded warehouse areas
4.23 Automotive Manufacturing	<ol style="list-style-type: none"> 1. Applications must be submitted as a package comprising automotive assembling that meets the conditions under activity 4.10 and the manufacturing of vehicle parts that meets the conditions of activity 4.8 and/or manufacturing of automobile engines that meet the conditions of activity 4.15, which must support the automotive assembling operation. The minimum level of total investment must be no less than THB 10 billion, excluding cost of land and working capital 2. The automotive assembling must be for export with a clearly defined market 3. Manufacturing of vehicle parts and/or automobile engines must be integrated with the assembly plant within the group package, or manufacturing for export only 4. The privileges will be as follows – <ol style="list-style-type: none"> 4.1 Automotive assembling <ol style="list-style-type: none"> 4.1.1 Projects may be located in any zone 4.1.2 Projects will receive exemption of import duty on machinery, regardless of zone 4.1.3 Projects will receive no exemption or reduction of corporate income tax 4.1.4 Other privileges will be granted according to Board of Investment Announcement No. 1/2543 4.2 Manufacture of vehicle parts and/or automobile engine manufacturing <ol style="list-style-type: none"> 4.2.1 Projects may be located in any zone 4.2.2 Projects will receive exemption of import duty on machinery, regardless of zone 4.2.3 Other privileges will be granted according to Board of Investment Announcement No. 1/2543 (except in the cases of manufacture of ABS systems, manufacture of substrates for catalytic converters, manufacture of Electronic Fuel Injection Systems, all of which are classified as priority activities)

Section 5: Electronic Industry and Electrical Appliances

Activities	Conditions
5.1 Manufacture of electrical equipment for industrial use	-
5.2 Manufacture of electrical products	-
5.3 Manufacture of parts or equipment used for electrical products 5.3.1 Manufacture of electric lamps 5.3.2 Manufacture of batteries or dry batteries 5.3.3 Manufacture of insulated wires or cables 5.3.4 Manufacture of parts or equipment for other appliances	-
5.4 Manufacture of electronic products 5.4.1 Manufacture of office equipment, computing or accounting machinery: (1) Calculators (2) Computers (3) Office automation equipment, specifically: word processing, desktop publishing, photocopiers or electronic typewriters 5.4.2 Manufacture of household appliances: (1) Microwave ovens (2) Other personal electronic appliances 5.4.3 Manufacture of automated industrial automation equipment: (1) Temperature controllers (2) Robots (3) Machine diagnostic devices (4) Material handling devices 5.4.4 Manufacture of radio, television or telecommunications equipment and apparatus: (1) Televisions (2) Video cassette recorders and players (3) Video disc players (4) Video text players (5) Equipment for satellite ground stations (6) Radio receivers (7) Car radios (8) Radio-tape recorders and players (9) Audio systems (10) Compact disc players (11) Digital tape players (12) Intercom systems (13) Communication radio equipment, including mobile radio equipment, amateur radio equipment, citizen band transceivers, microwave equipment, broadcasting systems and paging systems (14) Radar (15) Telecommunication equipment, including voice switching systems, telegraph carriers, telephones and cellular phones (16) Fiber-optic communication systems (17) Data communication equipment (18) Television broadcasting equipment (19) Facsimile machines	1. Projects in every zone will receive exemption of import duty on machinery until 31 December 2004 2. Other privileges will be granted according to Board of Investment Announcement No.1/2543

Activities	Conditions
<p>5.4.5 Manufacture of professional and scientific measuring and controlling equipment not elsewhere specified, and manufacture of photographic and optical goods:</p> <ol style="list-style-type: none"> (1) Intrusion alarms (2) Emergency alarms (3) Video cameras (4) Electronic cameras (5) Watches and clocks (6) Lighting and appliance controllers (7) Measuring, testing, analyzing equipment (8) Power supplies (9) Electronic equipment for use in nuclear industry (10) Electronic equipment for medical use, including diagnostic equipment, therapeutic, surgical and medical devices and patient monitoring and laser equipment (11) Measurement equipment for industries <p>5.4.6 Manufacture of electronic musical instruments</p>	
<p>5.5 Manufacture of parts or supplies used for electronic apparatus:</p> <ol style="list-style-type: none"> 5.5.1 Diodes 5.5.2 Transistors 5.5.3 Thyristors 5.5.4 Integrated circuits 5.5.5 Opto-electronic devices 5.5.6 Resistors 5.5.7 Capacitors 5.5.8 Relays 5.5.9 Switches and keyboards 5.5.10 Magnetic components, including telescopic antenna, transformers with capacity of less than 1 KVA, coils or other magnetic components 5.5.11 Transducers 5.5.12 Quartz crystals 5.5.13 Passive filters and networks, including electro-mechanical filters, RFI and EMI filters, RC networks, delay lines, attenuators 5.5.14 Connectors 5.5.15 Printed circuit boards 5.5.16 Plugs and sockets 5.5.17 Acoustic parts, including micro-phones, ear-phones, loudspeakers and accessories, head-phones, cartridges or other acoustic parts 5.5.18 Micro-motors 5.5.19 Electronic tubes 5.5.20 Microwave telecommunication components, including microwave switches, ferrite devices 5.5.21 Computer components, including storage equipment, optical discs, terminals, keyboards, printers, computer communication equipment 5.5.22 Electronic sub-assemblies, including printed circuit board assemblies or electro-mechanical sub-assemblies 5.5.23 Flat, shielded, coaxial or signal cables 	<ol style="list-style-type: none"> 1. Projects in every zone will receive exemption of import duty on machinery until 31 December 2004 2. Other privileges will be granted according to Board of Investment Announcement No.1/2543

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Activities	Conditions
5.6 Manufacture of material for micro-electronics: 5.6.1 Wafers 5.6.2 Thin film technology	<ol style="list-style-type: none"> 1. Classified as a priority activity, except that projects located in industrial estates in Zone 1 will receive a 3-year corporate income tax exemption. For projects located outside industrial estates in Zone 1, no corporate income tax exemption will be granted 2. Projects must have a research and development plan, that has been approved by the Board
5.7 Electronic design: 5.7.1 Micro electronics design 5.7.2 Prototype design 5.7.3 Imbedded system design 5.7.4 Design for specific applications including artificial intelligence, virtual reality, neural network, fuzzy logic, and education	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Corporate income tax exemption includes revenue from sale of products and related products which are of own design but manufactured by others
5.8 Software: 5.8.1 Development, manufacture, modification and maintenance of software 5.8.2 Professional software training 5.8.3 Manufacture of multimedia software 5.8.4 Application service provider	<ol style="list-style-type: none"> 1. Classified as a priority activity, except for projects in Zone 1 and 2 that are located outside software parks. Such projects will be granted 5-year corporate income tax exemptions 2. In the case of software that is imported for modification, the cost of imported software must not exceed 25% of the total cost of such modification
5.9 E-commerce business:	Regarding tax and duty privileges, e-commerce projects will receive exemption of import duty on machinery only. Other privileges will be granted according to Board of Investment Announcement No. 1/2543
5.10 Integrated production of electronic products, electrical appliances or parts	<ol style="list-style-type: none"> 1. Consideration shall be given to all related project operate from beginning to end, even if investment promotion is applied for by separate juristic persons, provided that: <ul style="list-style-type: none"> – Such activities shall include R&D, design, quality inspection, development of production processes, or extension of technical support to producers, as approved by the OBOI – Sales of final products shall amount to not less than 2.5 billion baht annually. Exemption from corporate income tax shall not be granted for years in which sales volume is below this amount 2. All activities from beginning to end shall receive the same tax and duty privileges as the end product, excluding retail sales 3. A plan for the transfer of technology to local entrepreneurs shall be proposed for the OBOI's consideration and approval 4. Tax and duty privileges will not be granted for activities that are currently in operation

Section 6: Chemicals, Paper and Plastics

Activities	Conditions
6.1 Manufacture of basic chemicals: 6.1.1 Aluminum Oxide 6.1.2 Aluminum Hydroxide 6.1.3 Magnesium Hydroxide 6.1.4 Potassium Hydroxide 6.1.5 Ammonium Sulphate 6.1.6 Ammonium Bicarbonate 6.1.7 Calcium Carbide 6.1.8 Calcium Chloride 6.1.9 Magnesium Chloride 6.1.10 Potassium Bicarbonate 6.1.11 Sodium Phosphate 6.1.12 Sodium Silicate 6.1.13 Ethyl Alcohol 6.1.14 Acetic Acid 6.1.15 Citric Acid 6.1.16 Glutamic Acid 6.1.17 Hexahydric Alcohol (Sorbital) 6.1.18 Polyether Polyol 6.1.19 Chlorinated Paraffin 6.1.20 Formaldehyde	The production must have chemical process
6.2 Manufacture of other chemicals, except: (1) Industrial Gases (2) Calcium Oxide (3) Silicon Dioxide (4) Zinc Oxide (5) Hydrogen Peroxide (6) Sulfuric Acid (7) Hydrochloric Acid (8) Sodium Hydroxide (9) Calcium Hydroxide (10) Aluminum Sulphate (11) Potassium Aluminum Sulphate (12) Calcium Carbonate (13) Calcium Phosphate (14) Sodium Chloride (15) Sodium Hypochlorite (16) Calcium Hypochlorite (17) Paraffin & Wax (18) Carbon Black (19) Chlorine	1. The production must have chemical process 2. Manufacture of silicone monomer and polymer are classified as priority activities
6.3 Manufacture of fertilizers	-
6.4 Manufacture of pesticides or herbicides	-
6.5 Manufacture of petrochemicals	-
6.6 Oil refineries	Regarding tax and duty privilege, only exemption of import duty on machinery will be granted for both Zone 2 and 3
6.7 Manufacture of dyes and pigments (except paints)	-
6.8 Manufacture of active ingredients in pharmaceutical products	-
6.9 Manufacture of plastic or plastic coated products 6.9.1 Consumer products 6.9.2 Parts or components for industrial goods	-
6.10 Manufacture of pulp	-
6.11 Manufacture of paper	-
6.12 Manufacture of paper containers or boxes	-
6.13 Manufacture of fiber, pulp, paper or paperboard articles	-
6.14 Printing	Printing process to be approved by the BOI
6.15 Manufacture of body care products	-

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Activities	Conditions
<p>7.1 Public utilities and basic services:</p> <p>7.1.1 Production of electricity or steam power</p> <p>7.1.2 Waterworks or water supply for industry</p> <p>7.1.3 Concession roads</p> <p>7.1.4 Loading/unloading facilities for sea transport</p> <p>7.1.5 Container yards or inland container depots</p> <p>7.1.6 Commercial airports</p> <p>7.1.7 Satellite telecommunications</p> <p>7.1.8 Telephone services</p> <p>7.1.9 Gas separation plants</p>	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects must be approved by relevant government agencies 3. Projects under 7.1.7 will receive corporate income tax exemption only for the overseas income. Other privileges will be granted according to Board of Investment Announcement No. 1/2543 4. Projects under 7.1.8 will receive only non-tax privileges 5. Projects under 7.1.9 must be approved by relevant government agencies
<p>7.2 Mass transit systems and transportation of bulk goods:</p> <p>7.2.1 Mass transit electric trains and commercial trains services (only with rail systems)</p> <p>7.2.2 Pipeline Transportation</p> <p>7.2.3 Air transportation services</p> <p>7.2.4 Maritime transportation services</p> <p>7.2.5 Ferry services</p> <p>7.2.6 High power ship services</p>	<ol style="list-style-type: none"> 1. 7.2.1-7.2.4 are classified as priority activities 2. 7.2.5 and 7.2.6 will receive 50% import duty reduction on machinery and 5-year corporate income tax exemption, regardless of zone 3. Projects must be approved by relevant government agencies
<p>7.3 Tourism promotion services:</p> <p>7.3.1 Ocean marina services</p> <p>7.3.2 Tour boat or yacht renting</p> <p>7.3.3 Amusement parks</p> <p>7.3.4 Cultural centers</p> <p>7.3.5 Aquariums</p>	<p>Projects will receive privileges according to Board of Investment Announcement No.1/2543 unless specified otherwise</p> <p>Conditions for ocean marina services</p> <p>Projects must have facilities including ship lifter, inland berthing, ship dock for maintenance and repair</p> <p>Conditions for tour boat or yacht renting</p> <ol style="list-style-type: none"> 1. Projects must be approved by relevant government agencies. 2. Project will receive 50% import duty reduction on machinery and 5-year corporate income tax exemption regardless of zone <p>Conditions for amusement parks</p> <ol style="list-style-type: none"> 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 500 million baht, with total area of not less than 200 rai 2. Projects details approved by the Board 3. 15 percent of the total area must be allocated as a car park and another 15 percent as a green area <p>Conditions for cultural centers</p> <p>Projects must have a minimum investment (excluding cost of land and working capital) of not less than 20 million baht, with total area of not less than 10 rai</p> <p>Conditions for aquariums</p> <ol style="list-style-type: none"> 1. Projects must have a minimum investment (excluding cost of land and working capital) of not less than 100 million baht, with total area of not less than 10 rai 2. 15 percent of the total area must be allocated as a car park and another 15 percent as a green area 3. A study on environmental impact must be submitted

Activities	Conditions
<p>7.5 Real estate development for industrial use:</p> <p>7.5.1 Industrial zones</p> <p>7.5.2 Factory development for industrial plants</p> <p>7.5.3 Bonded warehouse for free trade zones</p> <p>7.5.4 Software Parks</p> <p>7.5.5 Gemstone and jewelry industrial zones</p>	<p>Projects will receive privileges according to Board of Investment Announcement No. 1/2543 unless specified otherwise</p> <p>Conditions for industrial zones</p> <ol style="list-style-type: none"> 1. Projects in Bangkok and Samut Prakan are not eligible for promotion 2. The total area of the project must not be less than 500 rai 3. Factory area must not be less than 60% and not more than 75% of the total area 4. Other conditions as specified by the Board <p>Conditions for factory development for industrial plants</p> <ol style="list-style-type: none"> 1. Building must be constructed in industrial estates or promoted industrial zones 2. Blueprints must be approved by the Board 3. Construction of buildings must be in accordance with the factory and construction control laws 4. Should it be a flatted factory, the height of the building must not exceed 12 floors 5. No reduction or exemption of import duty on machinery will be granted in any zone <p>Conditions for Bonded Warehouse for free trade zones</p> <ol style="list-style-type: none"> 1. The total area of the project must not be less than 200 rai 2. Projects in Bangkok are not eligible for promotion 3. Projects in Samut Prakan must be in industrial land or bonded warehouses approved by the Ministry of Industry 4. Projects must be approved by relevant government agencies prior to submission of application for promotion <p>Conditions for software parks</p> <ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects must have high-speed fiber-optic main communication system throughout the area 3. Main telecommunication system must have high-speed cable from the software park to domestic and international telecommunication centers 4. Continuous back up electricity supply must be installed 5. The total area must not be less than 10,000 sq.m. <p>Conditions for gemstone and jewelry industrial zones</p> <ol style="list-style-type: none"> 1. The total area must not be less than 100 rai 2. Area for operations related to gemstone or jewelry must not be less than 40 percent of the total area 3. Projects must have sales area for gemstones and jewelry 4. Projects must provide appropriate security systems 5. Projects must have meeting rooms, exhibition halls and business centers

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Activities	Conditions
<p>7.5.5 Gemstone and jewelry industrial zones (Continued)</p> <p>7.5.6 Industrial zones for environmental preservation</p> <p>(1) Bleaching and dying</p> <p>(2) Tanneries</p> <p>(3) Metal surface treatment or anodize surface treatment</p>	<p>6. Projects must have adequate parking space.</p> <p>7. Projects will receive 5-year corporate income tax exemption regardless of zone. Other privileges will be granted according to Board of Investment Announcement No.1/2543</p> <p>Conditions for industrial zones for environmental preservation</p> <p>1. Classified as a priority activity</p> <p>2. Must be approved by the Industrial Estate Authority of Thailand prior to submission of application for promotion</p>
7.6 Distribution centers	<p>1. Projects must be modern distribution centers controlled by computer system that is approved by the Board</p> <p>2. Projects can store only imported goods that have had duty paid or goods that have already been through custom clearance using other privileges, such as goods exempted from import duty under investment promotion measures or other items as specified by the Director-General of the Customs Dept.3</p> <p>3. Regarding tax and duty privileges, only privileges on machinery will be granted according to zone</p>
7.7 International distribution centers	<p>1. Classified as a priority activity</p> <p>2. Projects must be a distribution center that covers at least the area of South East Asia</p> <p>3. Projects must be a modern distribution center controlled by a computer system that has been approved by the Board</p> <p>4. Projects can store only imported goods that have had duty already paid or goods that have already been through custom clearance using other privileges, such as goods exempted from import duty under investment promotion measures or other items as specified by the Director-General of the Customs Department</p>
7.8 International Procurement Offices (IPO)	<p>Projects will receive tax and duty privileges, as follows, regardless of zone</p> <p>1. Exemption of import duty on machinery</p> <p>2. Exemption of import duty on raw materials according to Section 36(1) and 36(2)</p>
7.9 Regional Operating Headquarters	<p>1. Must provide services to associated enterprises in foreign countries or its foreign branches in at least three countries</p> <p>2. Must have registered capital of at least 10 million Baht</p> <p>3. May be majority or totally foreign-owned.</p> <p>4. Must obtain operating licenses from relevant government agencies</p> <p>5. Business plan and scope of operations must be approved by the Board</p> <p>6. Only non-tax privileges will be granted</p>

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Activities	Conditions
7.10 Trade and investment support offices	<ol style="list-style-type: none"> 1. Projects must be approved by relevant government agencies 2. Only non-tax privileges will be granted 3. Annual operating expenses must not be less than 10 million baht 4. Business plan and scope of operation must be approved by the Board
7.11 Hospitals 7.11.1 Hospitals 7.11.2 Retirement homes and care centers 7.11.3 Dedicated health centers	<p>Conditions for hospitals</p> <ol style="list-style-type: none"> 1. Projects must have a minimum of 50 beds 2. Projects must achieve standards set by the Ministry of Public Health <p>Conditions for retirement homes and care centers and dedicated health centers</p> <ol style="list-style-type: none"> 1. Projects must achieve standards set by relevant government agencies 2. In case of foreign investment, funds must be remitted from overseas. 3. Regarding tax and duty privileges, only privileges on machinery will be granted according to zone
7.12 Research and development	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Scope of business must be approved by the Board
7.13 Scientific laboratories	Classified as a priority activity
7.14 Calibration services	Classified as a priority activity
7.15 Human resource development: 7.15.1 Educational institutes or vocational training centers 7.15.2 International schools 7.15.3 Hotel training institutes 7.15.4 Maritime training institutes	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects must be approved by relevant government agencies 3. Scope of business must be approved by the Board
7.16 Waste water treatment, disposal services of refuse, industrial waste or toxic chemicals	<ol style="list-style-type: none"> 1. Classified as a priority activity 2. Projects must be approved by relevant government agencies.
7.17 Thai motion picture production, motion picture supporting services, or multimedia services	<ol style="list-style-type: none"> 1. Projects will be received an exemption of import duty on machinery. Other privileges will be granted according to Board of Investment Announcement No.1/2543 2. Projects must have equipment, tools and scope of business approved by the Board.
7.18 Product sterilization services	-
7.19 Medium or low income housing	<ol style="list-style-type: none"> 1. Projects must comprise a minimum of 150 residential units in Zone 1 and not less than 75 residential units in Zone 2 and 3 2. Area per unit must not be less than 31 sq.m. 3. Sales price per unit (including land price) must not exceed 600,000 baht 4. Blueprints must be approved by the Board 5. Projects must obtain building permits under the Building Control Act or other related laws 6. Regarding tax and duty privileges, only 5-year corporate income tax exemption will be granted to projects in Zones 1 and 2 and 8-year corporate income tax exemption will be granted to projects in Zone 3

Activities	Conditions
7.20 Coating or thickening of pipes for petroleum	-
7.21 Recycling and the reuse of unwanted materials 7.21.1 Separation of unused materials 7.21.2 Gathering of unused materials 7.21.3 Reuse of unwanted materials 7.21.4 Recycling of unwanted materials 7.21.5 Recovery of valuable substances from unused materials	<ol style="list-style-type: none"> 1. Projects must be approved by the relevant government agencies 2. Projects must be located in an industrial estate or promoted industrial zone. Exceptions to this requirement may be granted by the Board on a case-by-case basis 3. This category shall be classified as a priority activity 4. Promoted activities cover only the separation, gathering, reuse, recycling, and recovery of the unwanted materials, which must be sourced from within the country. This category will not include further production of the unwanted materials
7.22 Call Center	<ol style="list-style-type: none"> 1. Only non-tax privileges shall be granted. 2. Operations with services provided in Thai must have not less than 51 percent Thai shareholders