

Section 6: Chemicals, Paper and Plastics

Activities		Conditions	Incentives
6.1	Manufacture of industrial chemicals	Chemical products, which are consumer products such as paints, cleaning products, automobile lubricants, compound chemical fertilizers, insecticides or herbicides, cement based adhesives, etc. are not eligible for promotion.	A 4
6.2	Manufacture of eco-friendly chemicals or polymers or products from eco-friendly polymers	1. The chemicals or polymers need to have less overall impact, assessed throughout their life cycles, on the environment. These products must be certified or can be proved to use raw materials from renewable resources, or use sustainable green chemistry in the production process, or they must be products that are biodegradable, and do not generate toxic substances. 2. Must be assessed with an internationally-accepted standard such as Life Cycle Assessments (LCA), etc. before the full operation start-up date.	A 2
6.2.1	Manufacture of eco-friendly chemicals or polymers or manufacture of products from eco-friendly chemicals or polymers that is incorporated within the same project as the manufacture of eco-friendly chemicals or polymers		
	6.2.2 Manufacture of products from eco-friendly polymers	Must have plastic forming or coating process using eco-friendly plastics or polymers.	A 3
6.3	Oil refinery		B 1
6.4	Manufacture of petrochemicals		A 3
6.5	Manufacture of specialty polymers or specialty chemicals		A 2
6.6	Manufacture of plastic products for industrial goods	Must have plastic forming process.	B 1
6.7	Manufacture of plastic packages with special properties:	Must integrate more than 3 layers of plastics.	A 3
	6.7.1 Multilayer plastic packaging		

Activities	Conditions	Incentives
6.7.2 Aseptic plastic packaging	Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within 2 years from the full operation start-up date.	A 3
6.7.3 Antistatic plastics packaging	Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within two years from the full operation start-up date.	A 3
6.8 Manufacture of plastic products from recycled plastic.	Must have plastic forming process using domestic plastic raw materials only.	A 4
6.9 Active pharmaceutical ingredients	Must be for production of active or raw materials of active pharmaceutical ingredients (APIs).	A 2
6.10 Manufacture of medicine	<ol style="list-style-type: none"> 1. For conventional medicine projects, such promoted projects must achieve GMP standard prescribed by PIC/S within two years from the full operation start-up date. 2. For traditional medicine projects, such promoted projects must achieve GMP standard within two years from the full operation start-up date. 3. For the improvement of existing projects, existing machinery can be used in the promoted project but its value shall not be included in the investment amount eligible for corporate income tax exemption. 	A 2* A 3**
6.11 Manufacture of chemical fundamental fertilizers		A 2
6.12 Manufacture of pulp or paper 6.12.1 Hygienic pulp or hygienic paper 6.12.2 Specialty pulp or specialty paper	Must be certified with ISO 14611 level 5 (Clean Room) or Federal Standard 209 E Class 100 or above or an equivalent international standard two years from the full operation start-up date. Must be certified with relevant standards such as GMP or Food Grade within two years from the full operation start-up date.	A 2 A 3

* Application submitted before 31 December 2017

** Adjusted by BOI Announcement No.8/2016 investment promotion on medical hub