

Section 3: Light Industry

Activities	Conditions
<p>3.1 Manufacture of textile products or parts</p> <p>3.1.1 Manufacture of natural or synthetic fibers</p> <p>3.1.2 Yarn spinning</p> <p>3.1.3 Manufacture of fabrics</p> <p>3.1.4 Bleaching, dyeing and finishing</p> <p>3.1.5 Printing and finishing</p> <p>3.1.6 Manufacture of garments</p> <p>3.1.7 Manufacture of parts or accessories for garments</p> <p>3.1.8 Manufacture of household textiles</p> <p>3.1.9 Manufacture of carpets</p> <p>3.1.10 Manufacture of trawling nets</p>	<p><u>Conditions</u></p> <p>1. Bleaching, dyeing and finishing project must be</p> <p style="padding-left: 20px;">1.1 Located in an industrial estate specified by the Industrial Estate Authority of Thailand or promoted industrial zones which have waste elimination systems and environmental conservation according to legal standards</p> <p style="padding-left: 20px;">1.2 Only the promoted companies that plan to expand the project in the existing location must obtain ISO 14000 certification within 2 years from the start-up date.</p> <p><u>Rights and benefits</u></p> <p>1. Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000</p> <p>2. Projects located in industrial estates for integrated production of the textile (except Bleaching, dyeing and finishing) shall be granted:</p> <p style="padding-left: 20px;">2.1 Exemption of import duty on machinery, regardless of zone</p> <p style="padding-left: 20px;">2.2 Exemption of corporate income tax for:</p> <p style="padding-left: 40px;">(1) five years if located in Zone 1</p> <p style="padding-left: 40px;">(2) seven years if located in Zone 2</p> <p style="padding-left: 40px;">(3) eight years if located in Zone 3</p> <p style="padding-left: 20px;">2.3 Other rights and benefits shall be granted according to the BOI Announcement No. 1/2543 dated August 1, 2000.</p> <p>3. Only the manufacture of functional fiber and functional yarn shall be classified as a priority activity.</p> <p>4. Bleaching, dyeing and finishing projects that are located in an industrial estate specified by the Industrial Estate Authority of Thailand and industrial estates for integrated production of the textile shall be granted:</p> <p style="padding-left: 20px;">4.1 Exemption of import duty on machinery</p> <p style="padding-left: 20px;">4.2 Eight-year corporate income tax exemption</p> <p style="padding-left: 20px;">4.3 Other rights and benefits shall be granted according to the BOI Announcement No. 1/2543 dated August 1, 2000.</p>
<p>3.2 Manufacture of sanitary napkins and absorbing pads</p>	<p><u>Rights and benefits</u></p> <p>Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000</p>
<p>3.3 Manufacture of shoes or parts</p>	<p><u>Rights and benefits</u></p> <p>Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000</p>

3.4 Manufacture of luggage or parts	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.5 Manufacture of sports equipment or parts	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.6 Manufacture of products from leather or artificial leather	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.7 Production related to the gem and jewelry industry	<u>Rights and benefits</u> 1. Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000 2. Projects located inside a gem and jewelry industrial estate or promoted gem and jewelry industrial zone shall be granted: 2.1 Exemption from import duty on machinery, regardless of zone 2.2 Exemption of corporate income tax for: (1) five years if located in Zone 1 (2) seven years if located in Zone 2 (3) eight years if located in Zone 3 2.3 Other privileges will be granted according to Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.8 Manufacture of lenses or spectacles or parts (except optical lenses)	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.9 Manufacture of medical equipment	<u>Rights and benefits</u> Classified as a priority activity of special importance and benefits to the country
3.10 Manufacture of scientific equipment	<u>Rights and benefits</u> Classified as a priority activity of special importance and benefits to the country
3.11 Manufacture of stationery or parts	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.12 Manufacture of toys	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.13 Manufacture of musical instrument	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.14 Manufacture of artificial goods (except made from restricted trees)	<u>Rights and benefits</u> Shall be according to the Board of Investment

	Announcement No. 1/2543 dated August 1, 2000
3.15 Manufacture of furniture or parts (except made from restricted trees)	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
3.16 Manufacture of abrasive paper	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000