

Section 6: Chemicals, Paper and Plastics

Activities	Conditions
6.1 Manufacture of chemicals	The production must utilize a chemical process.
6.2 Manufacture of industrial chemicals	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
6.3 Manufacture of eco-friendly chemicals	<u>Conditions</u> 1. The production must have a chemical process or biotechnological process or involve the manufacture of raw materials or essential materials for related industries. 2. The products must have less overall impact on the environment throughout their life cycle, for example, 2.1 Using raw materials from renewable Resources 2.2 Using sustainable green chemistry in the production process 2.3 Being a biodegradable product that does not generate toxic substances 2.4 Having lower toxicity to life and ecology systems, which can be assessed by the Life Cycle Assessment (LCA) method in accordance to ISO 14040 series or by the standards specified by Thai Industrial Standards Institute 3. Project must be approved by relevant agencies, such as National Science and Technology Development Agency or National Innovation Agency etc. <u>Rights and benefits</u> Classified as a priority activity of special importance and benefits to the country
6.4 Manufacture of Eco-friendly products 6.4.1 Eco-friendly packaging 6.4.2 Eco-friendly plastics or polymers	<u>Conditions</u> Must be eco-friendly packaging products or products made from plastics or polymers proved to have less impact on the environment throughout their life cycles by the Life Cycle Assessment (LCA) method in accordance with ISO14040 series or the standards specified by Thai Industrial Standard Institute <u>Rights and benefits</u> Classified as priority activity of special importance and benefits to the country
6.5 Manufacture of Medicine and/or Active Ingredients in Medicine	<u>Conditions</u> 1. The promoted project must achieve GMP standard

	<p>prescribed by PIC/S within two years of the date the project commences operations.</p> <p>2. For the improvement of existing projects:</p> <p>2.1 Existing machinery can be used in the promoted project but its value shall not be included in the investment eligible for corporate income tax exemption.</p> <p>2.2 Not entitled to additional incentives under the STI (skill, technology, and innovation) scheme</p> <p><u>Rights and benefits</u></p> <p>1. Exemption of import duty on machinery, regardless of zone</p> <p>2. Exemption of corporate income tax for:</p> <p>2.1 Five years if located in Zone 1</p> <p>2.2 Six years if located in Zone 2 and Seven years if located in an industrial estate or promoted industrial zone in Zone 2</p> <p>2.3 Eight years if located in Zone 3</p> <p>3. Other rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000.</p>
6.6 Manufacture of chemical fertilizers	<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>
6.7 Manufacture of pesticides or herbicides	<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>
6.8 Manufacture of colorants 6.8.1 Dye and dyestuff 6.8.2 Pigment 6.8.3 Paint and ink	<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>
6.9 Manufacture of body care products	<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>
6.10 Oil refineries	<p><u>Rights and benefits</u></p> <p>Regarding tax incentives, only exemption of import duty on machinery, regardless of zone shall be granted.</p>
6.11 Manufacture of petrochemicals	<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>
6.12 Manufacture of plastic or plastic coated products	<p><u>Conditions</u></p> <p>Must have plastic forming or coating process</p> <p><u>Rights and benefits</u></p>

	Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
6.13 Manufacture of pulp	<u>Rights and benefits</u> Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000
6.14 Manufacture of paper	<u>Conditions</u> The manufacture of Hygienic paper must obtain GMP standard certification within two years from the start-up date. Project that fails to meet such condition shall be granted rights and benefits according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000. <u>Rights and benefits</u> 1. Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000 2. The manufacture of Hygienic paper shall receive the following: 2.1 Exemption of import duty on machinery, regardless of zone 2.2 Exemption of corporate income tax for: (1) Five years if located in Zone 1 (2) Six years if located in Zone 2 and seven years if located in Zone 2 in an industrial estate or promoted industrial zone (3) Eight years if located in Zone 3 2.3 Other rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000.
6.15 Manufacture of fiber or paper articles	<u>Conditions</u> The manufacture of Hygienic paper articles must obtain GMP standard certification within two years from the start-up date. Project that fails to meet such condition shall be granted rights and benefits according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000. <u>Rights and Benefits</u> 1. Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000 2. The manufacture of Hygienic paper articles shall receive the following: 2.1 Exemption of import duty on machinery, regardless of zone 2.2 Exemption of corporate income tax for: (1) Five years if located in Zone 1 (2) Six years if located in Zone 2 and seven years if located in Zone 2 in an industrial estate or promoted industrial zone

	<p>(3) Eight years if located in Zone 3</p> <p>2.3 Other rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000.</p>
<p>6.16 Production of printed matter</p>	<p><u>Conditions</u> Must have modern production processes, as approved by the Board, covering any one or more of the following:</p> <ul style="list-style-type: none"> - Pre-press process - Press process - After press process <p><u>Rights and benefits</u></p> <ol style="list-style-type: none"> 1. Shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000 2. Projects that are located in a printing industrial estate or promoted printing industrial zone shall receive the following: <ol style="list-style-type: none"> 2.1 Exemption of import duty on machinery, regardless of zone 2.2 Exemption of corporate income tax for: <ol style="list-style-type: none"> (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 rights and benefits shall be according to the Board of Investment Announcement No. 1/2543 dated August 1, 2000.