



**Eligible BOI Activities under
Agriculture & Agro-industries
and Light Industries**

Agriculture & Agro-industries and Light Industries

CIT Exemption Group (1/3)

Group A1: 8 years CIT Exemption with no cap

1.3 Economic Forest Plantation (except for Eucalyptus)

Group A2: 8 years CIT Exemption with cap

1.8 Grading, packaging and storage of plants, vegetables, fruits or flowers (using advanced technology e.g. fruit ripeness sensor, radio frequency pest control, Nuclear Magnetic Resonance)

1.12 Active Ingredients from natural raw materials

1.14.2 Manufacture of rubber products (except rubber bands, rubber balloons and rubber rings)

1.16.1 Fuel from agricultural products

1.16.2 Fuel from agricultural scrap or garbage or waste (e.g. Biomass to Liquid (BTL), biogas from wastewater)

1.18 Medical Food or Food Supplement

CIT Exemption Group (2/3)

Group A3: 5 years CIT Exemption

- 1.1 Biological fertilizers, organic fertilizers, organic fertilizers, nano-coated organo chemical fertilizer and bio-pesticides
- 1.2 Plant or animal breeding (only those that are not eligible for biotechnology activity)
- 1.7 Deep sea fishery
- 1.8 Grading, packaging and storage of plants, vegetables, fruits or flowers (using advanced technology e.g. fruit ripeness sensor, radio frequency pest control, Nuclear Magnetic Resonance)
- 1.9 Modified starch or starch made from plants that have special properties
- 1.10 Oil or fat from plants or animals (except for soybean oil)
- 1.13 Tanneries or leather finishing
- 1.16.3 Biomass briquettes and pellets
- 1.17 Preservation of food, beverages, food additives or food ingredients) using modern technology (except for drinking water, ice-cream, candy, chocolate, gum, sugar, carbonated soft drinks, alcohol beverages, caffeinated beverages and flour or starch made from plants, bakery products, instant noodles, essence of chicken and bird's nest)
- 1.20 Trading centers for agricultural produces

CIT Exemption Group (3/3)

Group A4: 3 years CIT Exemption

- 1.5 Animal propagation or animal husbandry
 - 1.5.1 Livestock and aquatic animal propagation
 - 1.5.2 Livestock husbandry or aquaculture (except for shrimp)
- 1.6 Slaughtering
- 1.11 Natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics)
- 1.14.1 Primary processed rubber
- 1.15 Products from agricultural by-products or agricultural waste (except for those with uncomplicated production processes e.g. drying, dehydration)

Without CIT Exemption Group (1/2)

Group B1: Exemption of import duty on machinery, raw materials+ Non-tax incentives

1.4 Crop drying and silo facilities

1.19 Cold storage or cold storage and cold storage transportation

Exit Group of Eligible BOI Activities under Section 1

- Hydroponics cultivation
- Plantation of Eucalyptus
- Manufacture of animal feed or mixes for animal feed
- Manufacture of candy, chocolate, gum, carbonated soft drinks, alcohol beverages, caffeinated beverages, bakery, instant noodles, chicken soup, chicken essence and bird's nest
- Manufacture of soybean oil
- Manufacture of flour that is not modified starch or starch made from plants that have not special properties
- Rice grading not using advanced technology
- Manufacture of rubber bands, rubber balloons and rubber rings
- Farm management
- Manufacture of soil conditioner

Light Industries

CIT Exemption Group (1/3)

Group A1: 8 years CIT Exemption with no cap

3.9 Creative product design and development center

Group A2: 8 years CIT Exemption with cap

3.1.1.1 Technical Fiber or Functional Fiber

3.11.1 High-risk or high-technology medical devices (e.g. x-ray machine, MRI machine, CT scan machine and implants) or medical devices that are commercialized from public sector research or collaborative public-private sector research

CIT Exemption Group (2/3)

Group A3: 5 years CIT Exemption

3.1.2.1 Functional yarn or functional fabric

3.1.3 Bleaching, dyeing and finishing or printing and finishing or printing

3.11.2 Other medical devices (except for medical devices made of fabric or fibers)

Group A4: 3 years CIT Exemption

3.1.1.2 Recycled Fiber

In case the projects have investment or expenditures on research and development or design or development of products not less than 0.5 percent of total sales within the 1st three years

3.1.2.2 Other yarn or fabric

3.1.4 Garments, clothing accessories and household textiles

3.3 Bags or shoes or products made of leather or artificial leather

3.6 Furniture or parts

3.7 Toys

CIT Exemption Group (3/3)

Group A4: 3 years CIT Exemption

3.8 Gems and jewelry or parts

3.10.1 Lenses that are not medical devices, sunglass lenses or cosmetic lenses i.e. camera lenses

3.11.3 Medical devices made of fabrics or fibers e.g. gowns, drapes, caps, face masks, gauze and cotton wool

Without CIT Exemption Group

Group B1: Exemption of import duty on machinery, raw materials+ Non-tax incentives

3.1.1.3 Other fibers

(In case the projects have investment or expenditures on research and development or design or development of products not less than 0.5 percent of total sales within the first^t three years)

3.1.2.2 Other yarn or fabric

3.1.4 Manufacture of garments, clothing accessories and household textiles

3.3 Bags or shoes or products made of leather or artificial leather

3.6 Furniture or parts

3.7 Toys

3.4 Sports equipment or parts

3.5 Musical instrument

3.10.2 Sunglass lenses, cosmetic lenses, eyeglass frames and parts

Exit Group

- Manufacture of carpets
- Manufacture of trawling nets
- Manufacture of stationery or parts
- Manufacture of artificial goods
- Manufacture of abrasive paper