



## **Eligible BOI Activities**

**Section 2: Mineral, Ceramics and Basic Metals**

**Section 4: Metal Products, Machinery and Transport Equipment**

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Section 2: Mineral, Ceramics and Basic Metals

**SECTION 2:**

**MINERAL, CERAMICS AND BASIC METALS**

# **CIT Exemption Group (1/3)**

## **Group A1 : 8 years CIT Exemption with no cap**

- None

## **Group A2 : 8 years CIT Exemption with cap**

**2.3.1 Manufacture of Advanced or Nano Materials or products produced from Advanced or Nano Materials with continue manufacturing process from Advanced or Nano Materials within the same project**

**2.7 Manufacture of up-stream steel, i.e. Hot Metal, Pig Iron, Sponge Iron, Direct Reduction Iron: DRI) and Hot Briquetted Iron (HBI)**

**2.8 Manufacture of intermediate steel, i.e. Slab, Billet and Bloom**

**2.9.1 Manufacture of High Tensile Strength Steel**

**2.9.2 Manufacture of down-stream steel with continuous production process from manufacturing of upstream and intermediate steel within the same project**

**2.13.1 Manufacture of Ductile cast iron/ steel parts**

# **CIT Exemption Group (2/3)**

## **Group A3 : 5 years CIT Exemption**

**2.3.2 Manufacture of Products produced from Advanced or Nano Materials**

**2.4.1 Manufacture of Special Quality Glass Products**

**2.9.7 Manufacture of Tin Mill Black Plate**

**2.9.8 Manufacture of Cold-Rolled Electrical Steel Sheet (Only Non-oriented (NO) and Grain-Oriented (GO))**

**2.10.1 Manufacture of seamless steel pipes and semi-seamless steel pipes**

**2.11 Manufacture of metal powder (except Shot Blasting)**

**2.13.2 Manufacture of other cast iron/ steel parts**

**2.14 Manufacture of forged iron/steel parts**

# **CIT Exemption Group (3/3)**

## **Group A4 : 3 years CIT Exemption**

**2.8 Manufacture of intermediate steel, i.e. Slab, Billet and Bloom**

**2.9.3 Manufacture of long steel products for industrial use i.e. steel wire rods, wires, shafts and bars**

**2.9.5 Manufacture of flat rolled steel products for industrial use, i.e. hot or cold rolled stainless steel sheets, steel plates, hot or cold rolled steel sheets and coated steel sheets**

**2.12 Manufacture of ferro-alloy**

**2.15 Manufacture of rolling, drawing, casting or forging of non-ferrous metals**

# **Without CIT Exemption Group (1/2)**

## **Group B1 : Exemption of import duty on machinery, raw materials**

### **Non – Tax incentives**

**2.1 Prospecting of minerals**

**2.2 Potash mining and/or dressing**

**2.4.2 Manufacture of Glass Products**

**2.4.3 Manufacture of Ceramic Products (except Earthen Ware and Ceramic Tiles)**

**2.9.4 Manufacture of long steel products for construction use, i.e. steel wire rods, wires, shafts and bars**

**2.9.6 Manufacture of flat rolled steel products for construction use, i.e. hot or cold rolled stainless steel sheets, steel plates, hot or cold rolled steel sheets and coated steel sheets**

**2.10.2 Manufacture of other steel pipes**

## **Without CIT Exemption Group (2/2)**

**Group B2 : Exemption of import duty on raw materials**

**Non – Tax incentives**

**2.5 Manufacture of fire-resistant materials or heat insulation  
(except aerated, and lightweight brick)**

**2.6 Manufacture of gypsum board or gypsum products**

**2.16 Coil center**

# Exit Group of Eligible BOI Activities under Section 2

- Mining or ore dressing (except Potash)
- Marble or granite mining
- Smelting
- Manufacture of ceramic tiles
- Manufacture of pre-stressed concrete products for public utilities projects



Section 4: Metal Products, Machinery and Transport Equipment

**SECTION 4: METAL PRODUCTS, MACHINERY  
AND TRANSPORT EQUIPMENT**

# **CIT Exemption Group (1/7)**

## **Group A1 : 8 years CIT Exemption with no cap**

**4.11.1 Manufacture of airframe, airframe parts, major aircraft appliances, e.g. engine, aircraft parts, propeller, and avionics**

## **Group A2 : 8 years CIT Exemption with cap**

**4.5.1 Manufacture of automation machinery and/or automation equipment with engineering design**

**4.8.1 Manufacture of vehicle parts using high technology including:**

**4.8.1.1 Substrate for Catalytic Converter**

**4.8.1.2 Electronic Fuel Injection System**

**4.8.1.3 Automotive Transmission**

**4.8.1.4 Electronic Control Unit (ECU)**

# **CIT Exemption Group (2/7)**

## **Group A2 : 8 years CIT Exemption with cap**

### **4.8.2 Manufacture of automobile parts for safety parts and energy-saving parts**

**4.8.2.1 Anti-Lock Brake System (ABS) or Electronic Brake Force Distribution (EBD)**

**4.8.2.2 Electronic Stability Control (ESC)**

**4.8.2.3 Regenerative Braking System**

**4.8.2.4 Idling Stop System**

**4.8.2.5 Autonomous Emergency Braking System**

### **4.8.3 Manufacture of parts for Hybrid, Electric Vehicle (EV) and Plug-in Hybrid Electric Vehicles (PHEV)**

**4.8.3.1 Battery**

**4.8.3.2 Traction Motor**

**4.8.3.3 Air-condition system**

# **CIT Exemption Group (3/7)**

## **Group A2 : 8 years CIT Exemption with cap**

**4.8.4 Manufacture of rubber tires for vehicles**

**4.9 Building or repair of ships**

**4.9.1 Building or repair of ships not less than 500 tons gross**

**4.9.2 Building or repair of ships less than 500 tons gross (only except steel or fiber glass ships with installed engine and equipment)**

**4.10 Manufacture of trains or electric trains or equipment or parts  
(only rail system)**

**4.11.3 Repair of aircraft, parts and equipment**

**4.13 Manufacture of Fuel Cells**

**4.15.1 Manufacture of scientific equipment using high technology**

# **CIT Exemption Group (4/7)**

## **Group A3 : 5 years CIT Exemption**

### **4.1.1 Manufacture of products from metal or alloy powder**

**(Project must have sintering process )**

### **4.1.2 Manufacture of metal products or metal parts**

**(Project must have metal forming process continuing iron/steel casting process (using induction furnace) or iron/steel forging process i.e. machining and stamping within the same project)**

### **4.5.2 Manufacture of machinery, equipment and parts and/or repair of mould and die**

# **CIT Exemption Group (5/7)**

## **Group A3 : 5 years CIT Exemption**

### **4.7 Manufacture of automobile engines**

**(Project must have part forming, not less than 4 out of 5 parts, as follows:**

**Cylinder Head, Cylinder Block, Crankshaft, Camshaft and Connecting Rod )**

### **4.11.2 Manufacture of other aircraft parts , and onboard devices and equipment (except disposable and reusable aircraft utilities and supplies)**

### **4.12 Manufacture of motorcycles (except less than 248 cc engine displacement)**

### **4.14.1 Fabrication industry or platform repair with engineering design**

### **4.15.2 Manufacture of other scientific equipment**

# **CIT Exemption Group (6/7)**

## **Group A4 : 3 years CIT Exemption**

### **4.1.3 Manufacture of metal products or metal parts**

**(Continuous forming process from pressing, pulling casting or forging of non-ferrous metal within the same project )**

### **4.3 Heat Treatment**

### **4.4 Manufacture of multi-purpose engines and equipment**

**(Project must have forming process of main engine parts, e.g. cylinder head, crank case, crankshaft, camshaft, connecting rod, piston and flywheel )**

# **CIT Exemption Group (7/7)**

## **Group A4 : 3 years CIT Exemption**

**4.5.3 Assembling of Machinery and machinery equipment**

**4.7 Assembling of automobile engines**

**4.14.2 Fabrication industry or platform repair for petroleum industry**



# **Without CIT Exemption Group (1/2)**

## **Group B1 : Exemption of import duty on machinery, raw materials Non – Tax incentives**

### **4.1.3 Manufacture of metal products or metal parts**

**(Project must have forming process i.e. Machining and Stamping)**

### **4.2 Surface treatment or anodized surface treatment**

**(except coating or coloring treatment for decoration purpose)**

### **4.4 Manufacture of multi-purpose engines and equipment**

**(Project must have forming process of main engine parts, e.g. cylinder head, crank case, crankshaft, camshaft, connecting rod, piston and flywheel)**

### **4.6 Manufacture of general automobile**

### **4.8.5 Manufacture of other vehicle parts**

### **4.12 Manufacture of motorcycles (except less than 248 cc engine displacement)**

## **Without CIT Exemption Group (2/2)**

**Group B2 : Exemption of import duty on raw materials**

**Non – Tax incentives**

- NONE

# Exit Group of Eligible BOI Activities under Section 4

- Manufacture of hand tools and measuring tools
- Manufacture of electric – powered vehicles (Only those that cannot register under Motor Vehicle Act of B.E. 2522)
- Manufacture, repair or conversion of aircraft, including aircraft parts and equipment or onboard equipment
- Repair of vehicle parts, electrical or electronic equipment
- Repair of industrial machinery or equipment
- Manufacture, repair or maintenance of containers
- Manufacture of Completely Built Units (CBU) or Completely Knocked Down (CKD) of houses

**Q&A**