Activities	Conditions	Incentives
5.1 Manufacture of electrical products		
5.1.1 Manufacture of advanced technology electrical products	The advanced technology electrical products must have the capability to connect with the internet network (Internet of Things)	A3
5.1.2 Manufacture of air conditioners, refrigerators, freezers, washing and drying machines	Products must meet Thailand's Energy Efficiency Standards and have the High Energy Efficiency Label (Label No. 5) from the Ministry of Energy or other equivalent standards from acknowledged institutions	A4
5.1.3 Manufacture of other electrical products		B1
 5.2 Manufacture of electrical parts and/or equipment or parts and/or equipment used for electrical products 5.2.1 Manufacture of power inverters 5.2.1.1 Manufacture of 	Product design must be included in the	A3
power inverters for industrial use	manufacturing process	AS
5.2.1.2 Manufacture of other power inverters		A4
5.2.2 Manufacture of LED lamps		A4
5.2.3 Manufacture of compressors and/or motors for electrical appliances	 The compressors must be for air conditioners, freezers, refrigerators that meet the Energy Efficiency Standards and have the High Energy Efficiency Label (Label No. 5) from the Ministry of Energy or other equivalent standards from acknowledged institutions For the production of motors, product design must be included in the manufacturing process 	A4
5.2.4 Manufacture of wire harnesses		B1

Section 5: Electronics and Electrical Appliances Industry

Activities	Conditions	Incentives
5.2.5 Manufacture of parts and/or equipment for other electrical products		B1
5.3 Manufacture of electronic products		
5.3.1 Manufacture of organics and printed electronics (OPE)		A2
5.3.2 Manufacture of telecommunication products 5.3.2.1 Manufacture of emission, transmission and reception devices used in fiber-optic and wireless communication		A2
systems 5.3.2.2 Manufacture of other telecommunication products		A3
5.3.3 Manufacture of electronic control and measurement instruments for industrial/agricultural use		A2
5.3.4 Manufacture of security control equipment		A2
5.3.5 Manufacture of audio visual products		A4
5.3.6 Manufacture of office electronics		A4
5.3.7 Manufacture of other electronic products		B1
 5.4 Manufacturer of electronic parts and/or equipment or parts and/or equipment used for electronic apparatus 5.4.1 Manufacture of parts for organics and printed electronics (OPE) 		A2

Activities	Conditions	Incentives
5.4.2 Manufacture of solar cells and/or raw materials for solar cells	The manufacturing process and energy yield for the production of solar cells must be approved by the Board	A2
5.4.3 Manufacture of parts for telecommunication products		
5.4.3.1 Manufacture of parts for emission, transmission and reception devices used in fiber-optic and wireless communication		A2
systems 5.4.3.2 Manufacture of parts for other telecommunication products		A3
5.4.4 Manufacture of parts for electronic control and measurement instruments for industrial/agricultural use, medical/scientific devices and automotive industry		A2
 5.4.5 Manufacture of parts for security control equipment 5.4.6 Manufacture of hard disk drive and/or parts for hard 		A2
disk drive 5.4.6.1 Manufacture of advanced technology hard disk drives and/or parts (excluding top covers, base plates or peripherals)	 The areal density of hard disk drives must not be less than 2,000 gigabits per square inch The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment 	A2
5.4.6.2 Manufacture of hard disk drives and/or parts (excluding top	The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into	A3

Activities	Conditions	Incentives
covers, base plates or peripherals)	account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment	
5.4.6.3 Manufacture of top covers, base plates or peripherals for hard disk drives		A4
5.4.7 Manufacture of solid state drives and/or parts for solid state drives	The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment	A2
5.4.8 Manufacture of parts and/or equipment for solar-powered products		A3
5.4.9 Manufacture of semiconductors and/or parts for semiconductors	For the production of integrated circuits, the cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment	A3
5.4.10 Manufacture of equipment and/or parts for photonic devices and/or for photonic integrated systems		A3
5.4.11 Manufacture of flat panel displays	The manufacturing processes must be approved by the Board	A3
5.4.12 Manufacture of flexible printed circuits and/or multi-layer printed circuit boards and/or parts	The manufacturing processes must be approved by the Board	A3
5.4.13 Manufacture of other memory storage equipment		A4
5.4.14 Manufacture of printed circuit board assembly (PCBA)		A4

Activities	Conditions	Incentives
5.4.15 Manufacture of electro- magnetic products		A4
5.4.16 Manufacture of passive components		A4
5.4.17 Manufacture of parts for audio visual products		A4
5.4.18 Manufacture of parts for office electronics		A4
5.4.19 Manufacture of parts for other electronic products		B1
5.5 Manufacture of material for	1. The manufacturing processes must be	
microelectronics 5.5.1 Manufacture of wafers	approved by the Board2. The cost of refurbishment of existing	A2
5.5.2 Manufacture of material	machines shall be regarded as an investment and will be taken into	A3
based on thin-film	account in the calculation of corporate	110
technology	income tax exemption cap. The	
	original cost of existing machines shall not be regarded as an investment	
5.6 Electronics design	1. Projects must have expenses for	
5.6.1 Microelectronics design	salaries for electronics design	A1
5.6.2 Embedded system design	personnel of at least 1,500,000 baht per year	A1
5.0.2 Enfocuted system design	2. Revenue derived from sales or the	Л
	provision of services that are directly	
	related to a promoted business or	
	which are from downstream production for commercial purposes,	
	either carried by the promoted	
	companies of sub-contractors, shall be	
	regarded as revenue of such promoted businesses	
	3. If located in a science and technology	
	park promoted by the Board, 50	
	percent of the corporate income tax	
	shall be reduced for 5 years after the expiration of the regular tax	
	exemption period	
5.7 Software	1. Projects must have expenses for	
5.7.1 Embedded software	salaries for IT-personnel of at least 1,500,000 baht per year	A1
5.7.2 Enterprise software and/or	2. Projects must include software	A3
digital content	development processes specified by	(not
Digital content includes:	the Software Industry Promotion	subject to
- Animation, Cartoons & Characters	Agency (SIPA) 3. Projects with an investment of 10	the corporate
Cilaracters		corporate

Activities	Conditions	Incentives
- Computer Generated	million baht or more (excluding cost	income tax
Imagery (CGI)	of land and working capital) must	exemption
- Web-Based Applications	obtain a quality standard certificate	cap)
and Cloud Computing	from SIPA or receive a Capability	
- Interactive Applications	Maturity Model Integration (CMMI)	
- Games: Windows-based,	quality standard certificate or any	
Mobile Platform,	equivalent standard within two years	
Consoles, PDAs, Online	from the full operation start-up date. If	
Games, Massive Multi-	the project fails to meet such	
Player Online Games	conditions, one-year corporate income	
(MMOG) etc.	tax exemption shall be withdrawn	
- Wireless Location Based	4. Revenue derived from sales or the	
Service Content	provision of services that are directly	
- Visual Effects	related to a promoted software	
- Multimedia Video	business shall be regarded as revenue	
Conferencing Applications	of such promoted businesses.	
- E–Learning Content via		
Broadband and Multimedia		
5.8 E-commerce	Not eligible for merit-based incentives	B2