

Section 3: Light Industry

| Activities | Conditions | Incentives |
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| 3.1 Manufacture of textile products or parts | | |
| 3.1.1 Manufacture of natural or synthetic fibers | | |
| 3.1.1.1 Manufacture of technical fiber or functional fiber | Projects must be approved by related agencies, e.g. Thailand Textile Institute, National Innovation Agency. | A2 |
| 3.1.1.2 Manufacture of recycled fiber | Projects must use domestic scraps or waste only. | A4 |
| 3.1.1.3 Manufacture of other fibers | | B1 |
| 3.1.2 Manufacture of yarn or fabric | | |
| 3.1.2.1 Manufacture of functional yarn or functional fabric | Projects must be approved by related agencies, e.g. Thailand Textile Institute, National Innovation Agency. | A3 |
| 3.1.2.2 Manufacture of other yarn or fabric | <ol style="list-style-type: none"> 1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined 2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined | <p style="text-align: center;">A4</p> <p style="text-align: center;">B1</p> |
| 3.1.3 Bleaching, dyeing and finishing or printing and finishing or printing | <ol style="list-style-type: none"> 1. Projects must be located or expand in industrial estates or promoted industrial zones that have waste treatment and environmental protection and control systems according to the announcement of the Ministry of Industry. 2. Environment-friendly technology must be used. | A3 |
| 3.1.4 Manufacture of garments, clothing accessories, and household textiles | <ol style="list-style-type: none"> 1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total | A4 |

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| | <p>revenue of the first 3 years combined</p> <p>2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined</p> | B1 |
| 3.2 Manufacture of non-woven fabric or hygienic products made of non-woven fabric | | A4 |
| 3.3 Manufacture of bags or shoes or products made of leather or artificial leather | <p>1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined</p> <p>2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined</p> | A4 B1 |
| 3.4 Manufacture of sports equipment or parts | | B1 |
| 3.5 Manufacture of musical instrument | | B1 |
| 3.6 Manufacture of furniture or parts | <p>1. Projects with investment or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined</p> <p>2. Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined</p> | A4 B1 |
| 3.7 Manufacture of toys | <p>1. Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined</p> <p>2. Projects with no investment or expenditures on research, design</p> | A4 B1 |

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| | or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined | |
| 3.8 Manufacture of gems and jewelry or parts including raw materials and prototype | | A4 |
| 3.9 Creative product design and development center | <ol style="list-style-type: none"> 1. Projects must consist of 2 components, as follows: <ol style="list-style-type: none"> 1.1 Information system for design 1.2 Conceptual design and creation system 2. Projects must consist of one of the following components: <ol style="list-style-type: none"> 2.1 Engineering design system 2.2 Prototype design creation and performance testing system 2.3 Prototype standard testing and user acceptance testing system 3. At least 70% of total employees in the project must be Thais. 4. Projects must have expenses for salaries for creative product design and development personnel of at least 1,500,000 baht per year. | A1 |
| 3.10 Manufacture of lenses 3.10.1 Manufacture of lenses that are not medical devices, sunglass lenses or cosmetic lenses, e.g. camera lenses 3.10.2 Manufacture of sunglass lenses, cosmetic lenses, eyeglass frames and parts | | A4 B1 |
| 3.11 Manufacture of medical devices or parts 3.11.1 Manufacture of 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 3.11.2 Manufacture of other medical devices (except for medical devices made of fabrics or fibers) 3.11.3 Manufacture of medical devices made of fabrics or fibers, e.g. gowns, drapes, caps, face masks, gauze and cotton wool | Manufacture of gauze or cotton wool must start from raw cotton fabric or cotton yarn. | A2 A3 A4 |