



**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 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



Eligible BOI Activities under

Section 2: Mineral, Ceramics and Basic Metals

Section 4: Metal Products, Machinery and

Transport Equipment

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

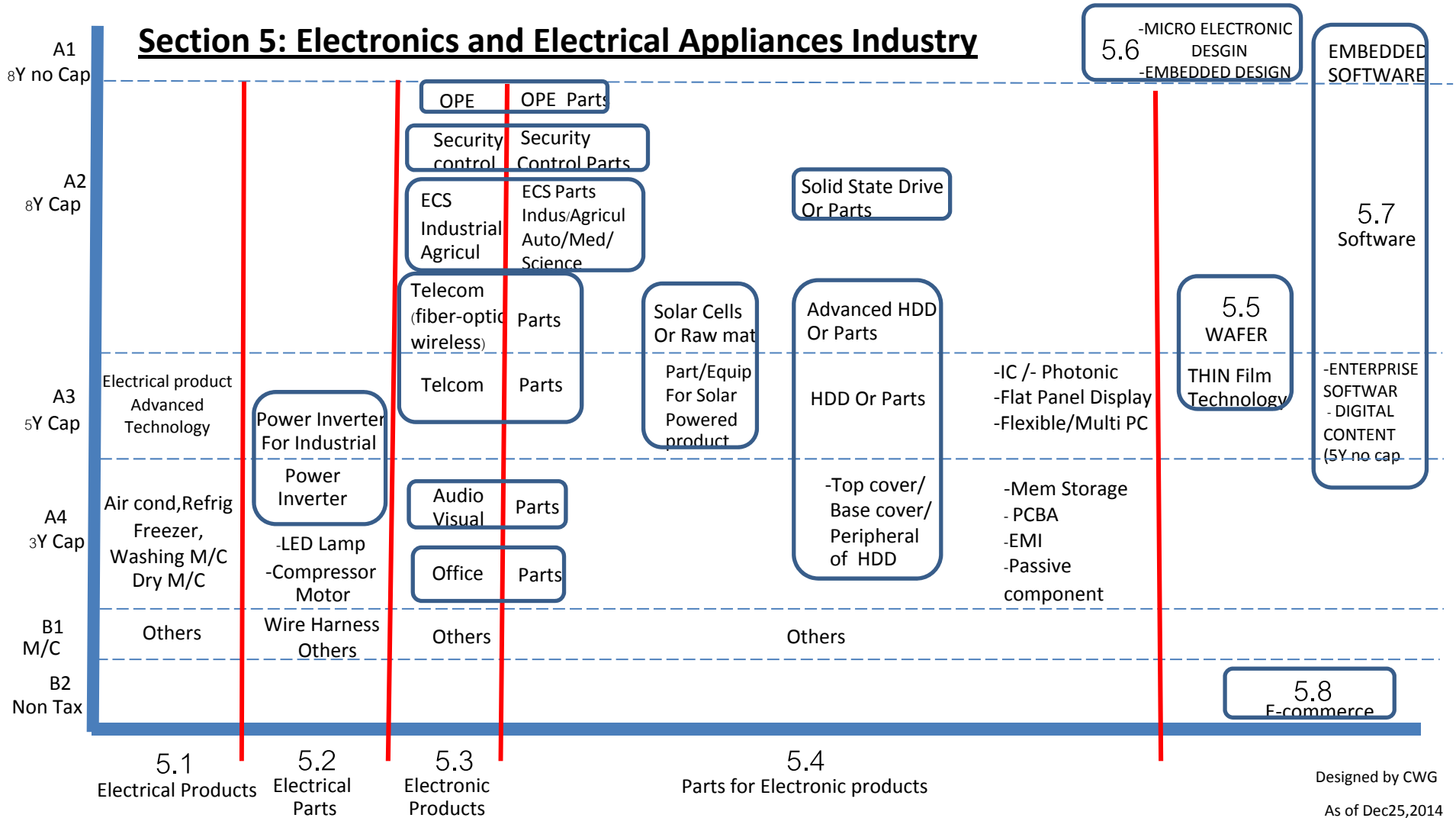
Exit Group of Eligible BOI Activities under Section 4

- 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



**Eligible BOI Activities under
Electronics and Electrical Appliances Industry**

Section 5: Electronics and Electrical Appliances Industry



CIT Exemption Group

Group A1: 8 years CIT Exemption with no cap

5.6.1 Micro Electronics Design

5.6.2 Embedded System Design

(Conditions for 5.6.1 & 5.6.2:

- 1. Projects must have expenses for salaries for electronics design personnel of at least 1.5 million baht/year.**
- 2. Revenue derived from sales or the 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 & technology park promoted by the Board, 50 percent of the corporate income tax shall be reduced for 5 year.)**

CIT Exemption Group

Group A1: 8 years CIT Exemption with no cap – cont.

5.7.1 Embedded Software

(Conditions:

- 1. Project must have expenses for salaries for IT-personnel of at least 1.5 million baht/year.**
- 2. Project must include software development process specified by SIPA.**
- 3. Project with and investment of 10 million baht or more (excluding cost of land and working capital) must obtain a quality standard certificate from SIPA or receive CMMI quality standard certificate.**
- 4. Revenue derived from sales or the provision of services that are directly related to a promoted software business shall be regarded as revenue of such promoted businesses.)**

CIT Exemption Group

Group A3: 5 years CIT Exemption with no cap

5.7.2 Enterprise software and/or digital content

Digital content includes:

- **Animation, Cartoon & Characters**
- **Computer Generated Imagery (CGI)**
- **Web-Based Application and Cloud Computing**
- **Interactive Application**
- **Game: Windows-based, Mobile Platform, Console, PDA, Online**
- **Game, Massive Multi-Player Online Game (MMOG)**
- **Wireless Location Based Service Content**
- **Visual Effects**
- **Multimedia Video Conferencing Applications**
- **E-Learning Content via Broadband and Multimedia**

CIT Exemption Group

Group A3: 5 years CIT Exemption with no cap – cont.

5.7.2 Enterprise software and/or digital content

(Conditions:

- 1. Project must have expenses for salaries for IT-personnel of at least 1.5 million baht/year.**
- 2. Project must include software development process specified by SIPA.**
- 3. Project with and investment of 10 million baht or more (excluding cost of land and working capital) must obtain a quality standard certificate from SIPA or receive CMMI quality standard certificate.**
- 4. Revenue derived from sales or the provision of services that are directly related to a promoted software business shall be regarded as revenue of such promoted businesses.)**



Eligible BOI Activities under
Section 6: Chemicals, Paper and Plastics
Section 7: Service and Public Utilities

A1

- N/A -

A2 (5 Activities)

6.2.1 Manufacture of eco-friendly chemicals or polymers or manufacture of products from eco-friendly chemicals or polymers that is incorporated within the same project as the manufacture of eco-friendly chemicals or polymers

6.5 Manufacture of specialty polymers or specialty chemicals

6.9 Active Pharmaceutical Ingredients

6.11 Manufacture of chemical fundamental fertilizers

6.12.1 Hygienic pulp or hygienic paper

A3 (7 Activities)

6.2.2 Manufacture of products from eco-friendly polymers

6.4 Manufacture of petrochemicals

6.7.1 Multilayer Plastics Packaging

6.7.2 Aseptic Plastics Packaging

6.7.3 Antistatic Plastics Packaging

6.12.2 Specialty Pulp or Specialty Paper

6.14.1 Production of digital printed matter

A4 (5 Activities)

6.1 Manufacture of industrial chemicals

6.8 Manufacture of plastic products from recycled plastic

6.13.1 Manufacture of products from hygienic paper

6.13.2 Manufacture of paper container coated with bio-plastics

6.13.3 Manufacture of high performance paper products

B1 (4 Activities)

6.3 Oil refinery

6.6 Manufacture of plastic products for industrial goods

6.10 Manufacture of medicine

6.14.2 Production of printed matter

B2

- N/A -

List of Cancelled Activities

- **Manufacture of industrial chemicals which are consumer products such as cleaning products, automobile lubricants, etc.**
- **Manufacture of chemical fertilizers excluding chemical fundamental fertilizer**
- **Manufacture of pesticides or herbicides**
- **Manufacture of paint including interior/exterior paint**
- **Manufacture of body care products**
- **Manufacture of consumer plastic products**
- **Manufacture of general pulp**
- **Manufacture of general paper**
- **Manufacture of general fiber or general paper articles**

Section 7: Service and Public Utilities (52 Activities)

A1 (13 Activities)

- 7.1.1.1 Production of electricity or electricity and steam from garbage or refuse derived fuel**
- 7.8 Energy Service Company : ESCO**
- 7.9.2 Industrial zones or technology industrial zones**
 - 7.9.2.1 Science and Technology Park**
 - 7.9.2.2 Software Park**
 - 7.9.2.3 Data center industrial estates or industrial zone**
- 7.10 Cloud Service**
- 7.11 Research and development**
- 7.12 Biotechnology**
- 7.13 Engineering design**
- 7.14 Scientific laboratories**
- 7.15 Calibration services**
- 7.19 Vocational training centers**

A2 (7 Activities)

- 7.1.1.2 Production of electricity or electricity and steam from renewable energy, such as solar energy, wind energy, biomass or biogas, etc. except from garbage or refuse derived fuel**
- 7.1.5 Commercial airports**
- 7.3.1 Rail transport**
- 7.3.3 Maritime transportation services**
- 7.16 Products sterilization services**
- 7.17 Recycling and reuse of unwanted materials
(Sorting/separation with additional processing of recycling or recovery of valuable substances)**
- 7.18 Waste treatment or disposal**

A3 (20 Activities)

7.1.2 Production of tap water, industrial water or steam

7.1.3 Container yards or inland container depot

7.1.4 Loading/unloading facilities for cargo ship

7.3.4 Air transportation services

7.4.2 International Distribution Center: IDC

7.9.1.2 Gem and jewelry industrial zones

7.9.1.3 Logistics Park

A3

- 7.9.1.4 Industrial zone for motion picture production
(Movie Town)**
- 7.9.1.5 Industrial estate or industrial zone for
environmental protection**
- 7.17 Recycling and reuse of unwanted materials
(Sorting/separation)**
- 7.20 Thai motion picture production**
- 7.21 Motion picture supporting services**
- 7.22.3 Amusement parks**
- 7.22.4 Cultural centers or arts and crafts centers**

A3

7.22.5 Open zoos

7.22.6 Aquariums

7.22.7 Race tracks

7.22.8 Cable cars

7.23.2 Convention halls

7.23.3 International exhibition centers

A4 (2 Activities)

- 7.1.1.3 Production of electricity or electricity and steam from other energy sources**

- 7.23.1 Hotels (Promoted hotels located in one of the 20 special investment promotion provinces)**

B1 (8 Activities)

- 7.2 Natural gas station**
- 7.3.2 Pipeline transportation (except for water pipeline)**
- 7.4.1 Distribution centers: DC**
- 7.5 International Headquarters: IHQ**
- 7.6 International trading Centers: ITC**
- 7.9.1.1 Industrial zones or industrial estates**
- 7.22.1 Ferry services or tour boat services or
tour boat renting**
- 7.22.2 Tour boat port services**

B2 (2 Activities)

7.7 Trade and Investment Support Office : TISO

7.23.1 Hotels With out 20 special investment promotion provinces

List of Cancelled Activities

- **Concession roads**
- **Satellite telecommunications**
- **Telephone services**
- **Gas separation plants**
- **Retirement homes and care centers**
- **Long-stay business**
- **Medium or low income housing**
- **Hospitals**

List of Cancelled Activities

- **Factory development for industrial plants and/or warehouse**
- **Free Trade Zones and Free Zones**
- **Design centers**
- **Coating or thickening of pipes for petroleum**
- **International schools**
- **Hotel training institutes***
- **Maritime training institutes***
- **Tug boat services**

Remark * Included in Vocational training centers



Q&A