

(UNOFFICIAL TRANSLATION)

Based on Board of Investment Announcement

No. 9/2565

Measures to Promote Investment in Industries that are important to the Country's Development

By virtue of Section 16 of the Investment Promotion Act B.E. 2520, the Board of Investment hereby announces that:

1. Activities on the list attached to this announcement are eligible for investment promotion.
2. Promoted projects must comply with the conditions specified for each type of activity.
3. The Criteria, rights and benefits provided for promoted projects shall be in accordance with Board of Investment Announcement No. 8/2565 regarding policies and criteria for investment promotion, except that which is specified in the list of activities attached to this announcement.
4. The Board may temporarily or permanently suspend activities on the Investment Promotion list attached to this announcement at any time if it considers that promotion is no longer needed. The Board may also add new activities to the list if it considers that such activities should be promoted.
5. In the event of problem that cannot be determined according to this announcement, the decision of the secretary general of the Board of Investment shall be deemed final.
6. This announcement shall be applicable for applications submitted from January 3, 2023 onwards.
7. For projects that have already submitted the application for promotion or have been promoted before January 3, 2023 and that have not yet used their tax privileges, they can apply to be administered under the new Investment Promotion List and follow the new conditions specified therein. Letter of intention must be submitted to the Office of the Board of Investment within June 30, 2023.

Announced on December 9, 2022.

General

(Prayut Chan-o-cha)

Prime Minister

Chairman of the Board of Investment

List of Activities Eligible for Investment Promotion

Section 1 Agriculture, Food and Biotechnology Industry

Activities	Conditions	Incentives
1.1 Upstream agriculture		
1.1.1 Economic forest plantation and Energy crop plantation		
1.1.1.1 Economic forest plantation	<ol style="list-style-type: none"> 1. Total plantation area in close proximity must not be less than 50 rai. 2. Project must be certified by Royal Forest Department. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 3. Project must be certified by international forestry standard, such as Forest Stewardship Council (FSC) or Programme for the Endorsement of Forest Certification (PEFC). The certification must be completed before the full operation deadline. 	A1
1.1.1.2 Energy crop plantation	<ol style="list-style-type: none"> 1. Total plantation area in close proximity must not be less than 50 rai. 2. Project must be certified by international forestry standard, such as Forest Stewardship Council (FSC) or Programme for the Endorsement of Forest Certification (PEFC). The certification must be completed before the full operation deadline. 	A1
1.1.2 Animal propagation or animal husbandry	<ol style="list-style-type: none"> 1. Project must have propagation process. 2. Project must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, effective environmental protection, and impact reduction system. 3. Project must have traceability system. 	A3

Activities	Conditions	Incentives
1.1.3 Slaughtering	<p>4. Project must be certified by animal husbandry standard such as Good Agricultural Practice (GAP). The certification must be completed before the full operation deadline.</p> <p>1. Project must use modern technology, e.g. stunning method, shackle, cold storage, chilling system, meat quality and contaminant inspection.</p> <p>2. Project must have traceability system.</p> <p>3. Project must be certified by animal slaughtering standard such as Good Manufacturing Practice (GMP). The certification must be completed before the full operation deadline.</p>	A3
1.1.4 Deep sea fishery	Project must be certified by Department of Fisheries. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A3
1.2 Processed agricultural products		
1.2.1 Manufacture of starch made from plants		
1.2.1.1 Manufacture of organic starch or organic flour	Project must be certified by international organic agriculture standard, such as International Federation of Organic Agriculture Movements (IFOAM), Canada Organic Regime (COR) or The National Organic Program (NOP). The certification must be completed before the full operation deadline.	A2

Activities	Conditions	Incentives
1.2.1.2 Manufacture of modified starch or starch made from plants that have special properties		A3
1.2.1.3 Manufacture of native starch or native flour	<ol style="list-style-type: none"> 1. Project must employ environmentally-friendly technology, e.g. reusing water or air pollution control. 2. Project must be certified by international environmental standard such as ISO 14000. The certification must be completed before the full operation deadline. 	A4
1.2.2 Manufacture of oil or fat from plants or animals		A3
1.2.3 Tanneries or leather finishing	<ol style="list-style-type: none"> 1. Project must employ environmentally-friendly technology, e.g. reducing the use of chemicals, or use of enzyme or biological catalysts to replace chemicals. 2. Tanneries must be located in industrial estate or promoted industrial zones, or the leather tanning industrial zone that has waste treatment and environmental protection and control systems according to section 30 of the announcement of the Ministry of Industry. In case of expansion project or project apply for Smart and Sustainable Industry Measure shall be allowed to locate at current location and project must have measures to reduce environmental impact. 	A3

Activities	Conditions	Incentives
<p>1.2.4 Manufacture of natural rubber products</p> <p>1.2.4.1 Manufacture of natural rubber product</p> <p>1.2.4.2 Manufacture of primary processed rubber</p>	<p>1. Manufacture of rubber band, rubber balloons and rubber ring shall not be promoted.</p> <p>2. Products must contain natural products at least 51 percent by weight.</p>	A2
<p>1.2.5 Manufacture or preservation of food, beverage, food additive, food ingredient or dietary supplement using modern technology</p>	<p>Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.</p>	A3
<p>1.2.6 Manufacture of future food</p> <p>1.2.6.1 Manufacture of food with health claims</p>	<p>1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.</p> <p>2. Products must be qualified health claim assessment by The Food and Drug Administration or other agencies with internationally accepted standard. The qualification must be completed before the full operation deadline.</p>	A2

Activities	Conditions	Incentives
1.2.6.2 Manufacture of novel food	<ol style="list-style-type: none"> 1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted. 2. Products must be registered as “novel food” with The Food and Drug Administration or other agencies with internationally accepted standard. The registration must be completed before the full operation deadline. 	A2
1.2.6.3 Manufacture of organic food	<ol style="list-style-type: none"> 1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted. 2. Project must be certified by international organic agriculture standard, such as International Federation of Organic Agriculture Movements (IFOAM), Canada Organic Regime (COR) or The National Organic Program (NOP). The certification must be completed before the full operation deadline. 	A2
1.2.6.4 Manufacture of medical food	<ol style="list-style-type: none"> 1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted. 	A2

Activities	Conditions	Incentives
1.2.7 Manufacture of sugar	<p>2. Products must be registered as “medical food” with the Food and Drug Administration or other agencies with internationally accepted standard within the full operation start-up date. The registration must be completed before the full operation deadline.</p> <p>1. Project must first obtain the Cane and Sugar Board's approval for the sugar cane quantity preparation plan for factory delivery, before applying for investment promotion.</p> <p>2. Project must be certified by international environmental standard such as ISO 14000. The certification must be completed before the full operation deadline.</p> <p>3. The limit for corporate income tax exemption will be calculated based on machinery investment subject to the conditions prescribed under the Smart and Sustainable Industry Measure including Machinery Upgrade and Replacement, Automation Adoption, Alternative Energy Utilization, Environmental Impact Mitigation, and Industry 4.0 Transformation, as approved by the Board.</p> <p>4. New investment and expansion projects are not eligible to apply for additional corporate income tax incentives under other measures.</p>	A4

Activities	Conditions	Incentives
<p>1.2.8 Manufacture of animal feed or animal food ingredients</p> <p>1.2.8.1 Manufacture of therapeutic pet food</p> <p>1.2.8.2 Manufacture of animal feed or animal food ingredient certified by food safety management system standard</p> <p>1.2.8.3 Manufacture of animal feed or animal food ingredient certified by global standard</p> <p>1.2.8.4 Manufacture of animal feed or animal food ingredient</p>	<p>1. Products must be registered as “therapeutic pet food” or other equivalent international standard. The registration must be completed before the full operation deadline.</p> <p>2. Project must be certified by food safety management system standard, such as ISO 22000 or other standards accepted by Global Food Safety Initiative (GFSI). The certification must be completed before the full operation deadline.</p> <p>Project must be certified by food safety management system standard, such as ISO 22000 or other standards accepted by Global Food Safety Initiative (GFSI). The certification must be completed before the full operation deadline.</p> <p>Project must be certified by international standards, such as HACCP and GMP. The certification must be completed before the full operation deadline.</p>	<p>A2</p> <p>A3</p> <p>A4</p> <p>B</p>

Activities	Conditions	Incentives
1.2.9 Manufacture of product from agricultural by-products or agricultural waste or products from raw materials gained from by-products or agricultural waste		A3
1.2.10 Manufacture of fuel or pharmaceutical grade alcohol from agricultural products, including agricultural scrap or waste		
1.2.10.1 Manufacture of fuel or pharmaceutical grade alcohol from agricultural product		A2
1.2.10.2 Manufacture of fuel from agricultural scrap or waste	Project must manufacture fuel from agricultural scrap or waste, such as Biomass to Liquid (BTL), biogas from wastewater or biodiesel from used cooking oil.	A2
1.2.10.3 Manufacture of biomass briquette and pellet		A3

Activities	Conditions	Incentives
<p>1.2.11 Manufacture of natural extracts or products from natural extracts</p> <p>1.2.11.1 Manufacture of natural extracts or product from natural extracts using advanced extraction technology or products from natural extracts derived from the continual process within the same project</p> <p>1.2.11.2 Manufacture of natural extracts or product from natural extracts derived from the continual process within the same project</p> <p>1.2.11.3 Manufacture of product from natural extracts without extraction process of natural raw materials</p>	<p>In manufacturing products from natural extracts derived from the continual process within the same project, the products must be registered as herbal products or equivalents with the Food and Drug Administration or other relevant agencies according to the law on herbal products. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>In manufacturing products from natural extracts derived from the continual process within the same project, the products must be registered as herbal products or equivalents with the Food and Drug Administration or other relevant agencies according to the law on herbal products. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>1. Products must be registered as herbal products or equivalents with the Food and Drug Administration or other relevant agencies according to the law on herbal products. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A2</p> <p>A3</p> <p>A3</p>

Activities	Conditions	Incentives
	2. Project must be certified by international standard such as Good Manufacturing Practice (GMP). The certification must be completed before the full operation deadline.	
<p>1.3 Modern agriculture</p> <p>1.3.1 Plant or animal breeding (only those that are not eligible for biotechnology activity)</p> <p>1.3.2 Manufacture of modern agricultural products or services related to modern agriculture</p> <p>1.3.2.1 Manufacture of modern agricultural products or services related to modern agriculture with own system design and machinery</p>	<p>For breeding of sensitive plants according to the policy of the Ministry of Agriculture and Cooperatives, project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</p> <p>1. Project must manufacture modern agricultural products and systems, such as detection system, tracking system or resource management systems (water, fertilizers, medicines, and smart greenhouse systems).</p> <p>2. Project must design its own systems and software for related resource management. The resource management software and systems must be integrated and capable of collecting, interpreting, and analyzing data. In case project does not design its own systems and software, project must have expenses on system and software development or platform by local developer, especially by start-ups, of at least 10,000,000 baht within the full operation deadline.</p>	<p>A3</p> <p>A1</p>

Activities	Conditions	Incentives
<p>1.3.2.2 Manufacture of modern agricultural products or services related to modern agriculture with own system design</p>	<p>3. The project must manufacture machinery or equipment for modern agriculture with a part-forming process and/or engineering designs as approved by the Board.</p> <p>4. Project must have expenses on salary for IT development and engineering personnel of at least 1,500,000 baht per year, or capital investment (excluding cost of land, working capital and vehicle) of at least 1 million baht.</p> <p>1. Project must manufacture modern agricultural products and systems, such as detection system, tracking system or resource management systems (water, fertilizers, medicines, and smart greenhouse systems).</p> <p>2. Project must design its own systems and software for related resource management. The resource management software and systems must be integrated and capable of collecting, interpreting, and analyzing data. In case project does not design its own systems and software, project must have expenses on system and software development or platform by local developer, especially by start-ups, of at least 10,000,000 baht within the full operation deadline.</p> <p>3. Project must procure machinery and equipment from other business operators or employ other operators to manufacture them for subsequent system integration into a modern agriculture system.</p>	<p>A2</p>

Activities	Conditions	Incentives
<p>1.3.2.3 Services related to modern agriculture</p> <p>1.3.3 Plant Factory</p>	<p>4. Project must have expenses on salary for IT development and engineering personnel of at least 1,500,000 baht per year, or capital investment (excluding cost of land, working capital, working capital and vehicle) of at least 1 million baht.</p> <p>The activity must involve the provision of services for modern agriculture systems, such as systems for the detection or monitoring of conditions, appropriate resource usage control (water, fertilizers, medicines, and smart greenhouse systems) as approved by the Board.</p> <p>Project must grow plants inside the buildings specifically designed in a closed system with environment control system for planting both physical environment and biological environment.</p>	<p>A4</p> <p>A3</p>
<p>1.4 Supporting agriculture industry</p> <p>1.4.1 Manufacture of biological fertilizer, organic fertilizer, nano-coated organo chemical fertilizer and bio-pesticide</p>	<p>1. Biological fertilizers, organic fertilizers and nano-coated organo chemical fertilizer must be registered and obtained license for manufacturing fertilizer for trade from the Department of Agriculture. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>2. Bio-pesticides must be registered and obtained certificate of permission to produce from the Department of Agriculture. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A3</p>

Activities	Conditions	Incentives
1.4.2 Crop drying and silo facilities		B
1.4.3 Grading, packaging and storage of plants, vegetables, fruits, or flowers		
1.4.3.1 Grading, packaging and storage of plants, vegetables, fruits, or flowers using advanced technology	Project must use advanced technology, such as fruit ripeness sensor, radio frequency pest control, or nuclear magnetic resonance.	A2
1.4.3.2 Grading, packaging and storage of plants, vegetables, fruits, or flowers using modern technology	1. Project must use modern technology, such as color sorter, vapor heat treatment to kill fruit fly eggs, seed coating, modified atmosphere packaging (MAP), controlled atmosphere packaging (CAP), cold storage or freezing. 2. Rice grading shall not be promoted.	A3
1.4.3.3 Rice grading using modern technology		B
1.4.4 Cold storage, or cold storage and cold storage transportation		
1.4.4.1 Cold storage, or cold storage and cold storage transportation using natural refrigerants	Project must use natural refrigerants. In case using ammonia as a refrigerant, the ratio of ammonia must not exceed 49 percent of total refrigerant in the system.	A4
1.4.4.2 Cold storage, or cold storage and cold storage transportation	The refrigerant must have limited environmental impact, based on relevant indicators, such as Global Warming Potential (GWP).	B

Activities	Conditions	Incentives
<p>1.4.5 Trading center for agricultural goods</p> <p>1.4.6 Digital trade center for agricultural products</p>	<p>1. Total area must not be less than 50 rai.</p> <p>2. The area for operations and services related to agricultural goods must not be less than 60% of the total land area. Space must be allocated for agricultural exhibition or trade, auction center, cold storage, and silos.</p> <p>3. Inspection, grading, and pesticide, hazardous residue inspection services for agricultural products must be provided.</p> <p>1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</p> <p>2. Project must provide a platform to service farmers and business operators, and a system to monitor and control the quality of agricultural products. There must be a process to develop or hire others in the country to develop the software or platform for use in the project.</p> <p>3. The sale of agricultural products must be on B2B (Business-to-Business) basis only.</p> <p>4. Project must have a traceability system and a quality control system such as laboratory for quality testing.</p>	<p>A3</p> <p>A3</p>
<p>1.5 Manufacture of biotechnology</p> <p>1.5.1 Manufacture of bioplastic or products from bioplastic</p> <p>1.5.1.1 Manufacture of bioplastic or products from bioplastic derived from the continual process within the same project</p>	<p>Project must have certified by biobased certificate, such as TISI 2734 or ISO 16620. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A2</p>

Activities	Conditions	Incentives
1.5.1.2 Manufacture of products from bioplastic	<ol style="list-style-type: none"> 1. Project must have certified by biobased certificate, such as TISI 2734 or ISO 16620. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 2. Project must have plastic forming process from bioplastic. 	A3
1.5.2 Manufacture of biochemicals	<ol style="list-style-type: none"> 1. Products must use agriculture product agricultural, processed agricultural product, biomass or agricultural waste or by-products from agriculture processing industry as a raw material at least 51 percent by weight. 2. Project with only mixing or dilution process shall not be promoted. 3. Project must have certified or qualified by ready biodegradability international standard, such as OECD Guidelines for the Testing of Chemical, Test No. 301: Ready Biodegradability. The certification or qualification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 	A2
1.5.3 Biotechnology 1.5.3.1 Manufacture of seed industry, improvement of plant, animal or microorganism using biotechnology		A1

Activities	Conditions	Incentives
1.5.3.2 Manufacture of biopharmaceutical agent using biotechnology		A1
1.5.3.3 Manufacture of diagnostic kits for health, agriculture, food, and environment using biotechnology		A1
1.5.3.4 Manufacture of bio-molecule and bioactive substance using microorganism, plant cell and animal cell		A1
1.5.3.5 Manufacture of raw materials and/or essential materials for molecular biological research and development, experiment, testing or quality control service and/or production of biological substance		A1

Activities	Conditions	Incentives
1.6 Biotechnology development	<ol style="list-style-type: none"> 1. Target technology development procedures shall be used as a base for the manufacturing process or service provision in the target industry as approved by the Board. 2. There must be a technology transfer with an educational institution or research institute as approved by the Board, such as Technology Research Consortium. 	A1+ (10 year with no limit on the income tax exempted)

Section 2 Medical Industry

Activities	Conditions	Incentives
2.1 Manufacture of medical products		
2.1.1 Manufacture of non-woven fabric or hygienic products from non-woven fabric		
2.1.1.1 Manufacture of non-woven fabric		A3
2.1.1.2 Manufacture of hygienic products from non-woven fabric		A4
2.1.2 Manufacture of medical devices		
2.1.2.1 Manufacture of high-risk or high-technology medical devices		A2
2.1.2.2 Manufacture of other medical devices	Manufacture of medical devices made of fabrics or fibers shall not be promoted.	A3
2.1.2.3 Manufacture of medical devices made of fabrics or fibers	1. Project must manufacture medical devices made of fabrics or fibers such as gowns, drapes, caps, face masks, gauze, or cotton wool. 2. Manufacture of gauze or cotton wool must start from raw cotton fabric or cotton yarn.	A4
2.1.2.4 Manufacture of medical device parts	Project must be certified by medical device international standard such as ISO 13485 or an equivalent international standard. The certification must be completed before the full operation deadline.	A4
2.1.3 Manufacture of active pharmaceutical ingredients	Project must manufacture active ingredients or raw material of active pharmaceutical ingredients (APIs).	A2

Activities	Conditions	Incentives
<p>2.1.4 Manufacture of medicines</p> <p>2.1.4.1 Manufacture of targeted medicines</p> <p>2.1.4.2 Manufacture of conventional medicines</p>	<p>1. Project must manufacture targeted medicine as announced by the Ministry of Public Health as of the submission date of promotion application.</p> <p>2. Project must be certified by the international standard such as Good Manufacturing Practice (GMP) in accordance with Pharmaceutical Inspection Co-operation Scheme (PIC/S). The certification must be completed before the full operation deadline.</p> <p>Project must be certified by the international standard such as Good Manufacturing Practice (GMP) in accordance with Pharmaceutical Inspection Co-operation Scheme (PIC/S). The certification must be completed before the full operation deadline.</p>	<p>A2</p> <p>A3</p>
<p>2.2 Medical and health care services</p> <p>2.2.1 Medical services</p> <p>2.2.1.1 Specialty medical center</p>	<p>1. Project must provide in shortage areas i.e., heart related issues (coronary artery disease, heart surgery, and heart failure), cancer related issues (chemotherapy and radiology), kidney related issues (dialysis center), physical therapy, and psychiatry.</p> <p>2. Project must have appropriate human resource recruitment plans.</p> <p>3. Project must have tools and equipment that are approved by the Board.</p>	<p>A2</p>

Activities	Conditions	Incentives
2.2.1.2 Senior hospital	<ol style="list-style-type: none"> 4. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 5. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health. 6. Project must consider the distribution of services and the people's access to the centers. 7. Tools and equipment are allowed to be used with patients or other service recipients not directly related to the project. But the revenue thereof must not be included with the revenue that is eligible for corporate income tax incentives. 1. Project must have appropriate human resource recruitment plans. 2. Project must have tools and equipment that are approved by the Board. 3. Project must have more than 31 beds for overnight stays of admitted patients. 4. Project must obtain license for specific patient/senior hospital. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 5. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health. 	A3

Activities	Conditions	Incentives
<p>2.2.1.3 Traditional or Applied Thai medical public service</p> <p>2.2.1.4 Hospital</p>	<p>6. Project must have specific service and supporting unit for senior hospital which are approved by the Board before the full operation deadline.</p>	
	<p>7. Tools and equipment are allowed to be used with patients or other service recipients under 60 years old not directly related to the project. But the revenue thereof must not be included with the revenue that is eligible for corporate income tax incentives.</p>	
	<p>1. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>2. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health.</p>	A3
	<p>1. Project must have more than 31 beds for overnight stays of admitted patients.</p> <p>2. Project must have tools and equipment that are approved by the Board.</p> <p>3. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>4. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health.</p>	A4

Activities	Conditions	Incentives
	<p>1.2 Clinical research monitoring and services such as</p> <ul style="list-style-type: none"> - Specimen and storage room management - Clinical research supplies management - Documentation and data management - Waste disposal management - Medical record management - Participants, volunteers, or subject management - A provision or service of facilities for clinical research such as out-patient and in-patient examination rooms or trial units <p>2. Project must have detail of human resource recruitment plans in the BOI-promoted project with Thai personnel working in relevant clinical research such as Clinical Research Associate (CRA) and must have been trained in Good Clinical Practice issued by the International Conference on Harmonization (ICH GCP), or equivalent standards. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>3. Project must have expenses on salaries for Thai personnel working in relevant clinical research of at least 1,500,000 baht per year and it must be new employment. In this regard, the payroll and/or the capital must</p>	

Activities	Conditions	Incentives
2.3.2 Clinical Research Center (CRC)	<p>comply with the criteria specified by the Board, exclusively calculated for the project applied for promotion.</p> <ol style="list-style-type: none"> 4. Project must have collaborations with research organizations, public health organizations, or local educational institutions as approved by the Board. 1. Project must have at least one scope of business as follows: <ul style="list-style-type: none"> - Preclinical Research - Clinical Research - Bioavailability and Bioequivalence Studies 2. At least one stage of clinical research involving human subjects must be implemented as specified in the following: <ul style="list-style-type: none"> - Phase I: Safety and Dosage - Phase II: Efficacy and Side Effects - Phase III: Efficacy and Monitoring of Adverse Reaction - Phase IV: Post-marketing Surveillance 3. Project must present any relevant detail such as researchers' data, infrastructure of research center, and human subject protection. 4. Facilities must be provided to accommodate clinical research implementation such as examination room, medicine storage or medical equipment used in clinical research. 5. Existing medical tools and equipment are allowed to use in the BOI-promoted project as approved by the Board. 	A1

Activities	Conditions	Incentives
	<p>6. The research methodology must comply with Good Clinical Practice: GCP or other equivalent standards.</p> <p>7. Project must have expenses on salaries for Thai personnel working in relevant clinical research of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1 million baht (excluding land cost, working capital and vehicles). In this regard, the payroll and/or the capital must comply with the criteria specified by the Board, exclusively calculated for the project applied for promotion.</p> <p>8. Project must have Thai personnel working in clinical research and they must have been trained in Good Clinical Practice issued by the International Conference on Harmonization (ICH GCP), or other equivalent standards and project must receive permission by the Ethics Committee (EC) or the Institutional Animal Care and Use Committee (IACUC). The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>9. Project must have collaborations with research organizations, public health organizations, or local educational institutions as approved by the Board.</p>	

Section 3 Machinery and Vehicles Industry

Activities	Conditions	Incentives
<p>3.1 Manufacture of machinery, equipment and parts, and repair of in-house fabricated machinery or equipment</p> <p>3.1.1 Manufacture of automation machinery and/or automation equipment with engineering design</p> <p>3.1.1.1 Manufacture of automation machinery and/or automation equipment with engineering design, including automation system integration and control system configuration</p> <p>3.1.1.2 Manufacture of automation machinery and/or automation equipment with engineering design, including control system configuration</p> <p>3.1.2 Manufacture of machinery, equipment and parts</p>	<p>1. The product must be a system or machine that is fully automated and can perform at least two tasks at once continuously and collectively.</p> <p>2. Project must have the following operations:</p> <p>2.1 Design and development of automation system integration</p> <p>2.2 Design of the operational control system configuration by the integrated automation system</p> <p>2.3 Engineering design of machinery, equipment and parts</p> <p>Project must have the following operations:</p> <p>1. Design of the operational control system configuration by the integrated automation system</p> <p>2. Engineering design of machinery, equipment and parts</p> <p>Project must have the forming process of parts that serve in the main function of the</p>	<p>A1</p> <p>A2</p> <p>A3</p>

Activities	Conditions	Incentives
and/or repair of mould and die	manufactured machinery and/or the engineering design.	
3.1.3 Assembling of machinery and/or machinery equipment	Project must have assembling process as approved by the Board.	A4
3.1.4 Assembling of robots or automation equipment and/or automation parts	Project must have assembling process as approved by the Board.	A3
3.1.5 Manufacture of high-precision machinery, including equipment and parts of the machinery, and machinery repair		
3.1.5.1 Manufacture of high-precision machinery	<ol style="list-style-type: none"> 1. Project must have part forming process and/or assembling process as approved by the Board. 2. Product must have one of the following features: <ol style="list-style-type: none"> 2.1 Product must be machinery that applies technology machinery in the manufacturing of electronics products such as integrated circuit (IC), semiconductor or microelectromechanical systems (MEMS) 2.2 Product must be capable of setting the production tolerance not more than IT5, according to the International Tolerance Grades (IT) 	A2

Activities	Conditions	Incentives
<p>3.1.5.2 Manufacture of equipment and parts for high precision machinery</p> <p>3.1.5.3 Repair of high precision machinery</p>	<p>1. Project must have part forming process and/or assembling process as approved by the Board.</p> <p>2. Product must have one of the following features:</p> <p>2.1 Product must be equipment or parts that serve in the main function of the machinery according to the Activity 3.1.5.1</p> <p>2.2 The main machinery used in the project must be able to produce workpieces with a tolerance value not exceeding IT5, according to the International Tolerance Grades (IT)</p> <p>1. Project must repair key parts that directly serve in the main function of high precision machinery.</p> <p>2. Project must have expenses on salary for repairing personnel of at least 1,500,000 baht per year and it must be new employment, or capital investment (excluding cost of land and working capital) of at least 1 million baht.</p>	<p>A2</p> <p>A3 (with no limit on the income tax exempted)</p>
<p>3.2 Manufacture of scientific equipment</p> <p>3.2.1 Manufacture of scientific equipment using high technology</p> <p>3.2.2 Manufacture of other scientific equipment</p>	<p>Project must manufacture scientific equipment that is able to measure parameter value, process data and self-report the result or automatically measure and control the parameter.</p>	<p>A2</p> <p>A3</p>
<p>3.3 Manufacture of lenses that are not classified as medical devices</p>		

Activities	Conditions	Incentives
3.3.1 Manufacture of lenses from the glass melting process within the same project	Manufacture of lenses that are classified as medical devices shall not be promoted.	A3
3.3.2 Manufacture of lenses such as camera lenses	Manufacture of lenses that classified as medical devices, sunglass lenses, cosmetic lenses or eyeglasses frame and parts shall not be promoted.	A4
3.3.3 Manufacture of sunglasses lenses, cosmetic lenses, eyeglasses frame and parts		B
3.4 Manufacture of engines, equipment, or parts		
3.4.1 Manufacture of automobile engines	1. In case project has part forming process of not less than 4 out of 5 parts, e.g. cylinder head, cylinder block, crankshaft, camshaft and connecting rod.	A3
	2. In case project has engine assembling process.	A4
3.4.2 Manufacture of motorcycle engines		
3.4.2.1 Manufacture of motorcycle engines with more than 248 cc engine displacement	1. In case of manufacture of motorcycle engine with more than 248 cc engine displacement but less than 500 cc, the project must have forming process in Thailand of not less than 4 out of 6 parts, e.g. cylinder head, cylinder block, crankcase, crankshaft, camshaft or connecting rod, which are either manufactured by own company or other manufacturers.	A3
	2. In case of manufacture of motorcycle engine with more than 500 cc engine displacement, the project must have forming process of not	A3

Activities	Conditions	Incentives
	less than 2 out of 6 parts, e.g. cylinder head, cylinder block, crankcase, crankshaft, camshaft or connecting rod, which are either manufactured by own company or other manufacturers.	
	3. In case project has engine assembling process.	A4
3.4.2.2 Manufacture of motorcycle engines with less than 248 cc engine displacement	1. In case project has forming process of the following parts: cylinder head, cylinder block, crankcase, crankshaft, camshaft or connecting rod.	A3
	2. In case project has engine assembling process.	A4
3.4.3 Manufacture of engines for machinery	1. In case project has forming process of not less than 2 out of 6 parts, e.g. cylinder head, cylinder block, crankcase, crankshaft, camshaft and connecting rod.	A3
	2. In case project has engine assembling process.	A4
3.4.4 Manufacture of multi-purpose engines or equipment	1. In case project has forming process of the following parts: cylinder head, cylinder block, crankcase, crankshaft, camshaft or connecting rod.	A3
	2. In case project has engine assembling process.	A4
3.4.5 Manufacture of equipment or parts for engine system		
3.4.5.1 Manufacture of crankshaft	Project must have part forming process as approved by the Board.	A3
3.4.5.2 Manufacture of camshaft	Project must have part forming process as approved by the Board.	A3
3.4.5.3 Manufacture of gear	Project must have part forming process as approved by the Board.	A3
3.4.5.4 Manufacture of turbocharger	1. In case of project with part forming process as approved by the Board.	A3

Activities	Conditions	Incentives
	2. In case of project with turbocharger assembling process.	A4
3.4.5.5 Manufacture of turbocharger parts, i.e., turbine blade, turbine housing and bearing housing	Project must have part forming process as approved by the Board.	A4
3.4.5.6 Manufacture of cylinder head	Project must have part forming process as approved by the Board.	A4
3.4.5.7 Manufacture of cylinder block and crankcase	Project must have part forming process as approved by the Board.	A4
3.4.5.8 Manufacture of connecting rod	Project must have part forming process as approved by the Board.	A4
3.4.5.9 Manufacture of valve	Project must have part forming process as approved by the Board.	A4
3.4.5.10 Manufacture of piston	Project must have part forming process as approved by the Board.	A4
3.4.5.11 Manufacture of starting motor or parts	Project must have part forming process as approved by the Board.	A4
3.4.5.12 Manufacture of alternator or parts	Project must have part forming process as approved by the Board.	A4
3.4.5.13 Manufacture of rocker arm	Project must have part forming process as approved by the Board.	A4
3.4.5.14 Manufacture of waster gate actuator	Project must have part forming process as approved by the Board.	A4
3.5 Manufacture of vehicle parts 3.5.1 Manufacture of vehicle parts using high technology		

Activities	Conditions	Incentives
3.5.1.1 Manufacture of substrate for catalytic converter		A2
3.5.1.2 Manufacture of electronic fuel injection system		A2
3.5.1.3 Manufacture of transmission		A2
3.5.1.4 Manufacture of electronic control unit (ECU)		A2
3.5.2 Manufacture of safety parts		
3.5.2.1 Manufacture system or parts for anti-lock brake system (ABS) or electronic brake force distribution (EBD)		A2
3.5.2.2 Manufacture of air bag/ safety belt		A4
3.5.2.3 Manufacture of airbag inflator, gas generator or gas generant		A3
3.5.2.4 Manufacture of parts for air bags, i.e., initiator coolant filter and ignitor		A4
3.5.2.5 Manufacture of parts for safety belt, i.e., interlock,		A4

Activities	Conditions	Incentives
<p>retractor and buckle</p> <p>3.5.3 Manufacture of electronic devices for controlling or efficiency improving of vehicle system</p> <p>3.5.3.1 Manufacture of electronic stability control (ESC)</p> <p>3.5.3.2 Manufacture of regenerative braking system</p> <p>3.5.3.3 Manufacture of idling stop system</p> <p>3.5.3.4 Manufacture of autonomous emergency braking system</p> <p>3.5.3.5 Manufacture of other electronic device for vehicle</p> <p>3.5.4 Manufacture of equipment for electric vehicle</p> <p>3.5.4.1 Manufacture of batterie</p>	<p>Project must have production process as approved by the Board.</p> <p>1. In case of project with the cell production process, the project is eligible for a 90 percent reduction in import duties on non-locally produced raw materials and essential materials for five years under Section 30. The benefit will be approved for one year at a time, starting from the date of the first import of raw materials.</p> <p>2. In case of project using cells in the production of modules or battery packs, the project is eligible for a 90 percent reduction in import</p>	<p>A2</p> <p>A2</p> <p>A2</p> <p>A2</p> <p>A2</p> <p>A1</p> <p>A2</p>

Activities	Conditions	Incentives
	duties on non-locally produced raw materials and essential materials for five years under Section 30. The benefit will be approved for one year at a time, starting from the date of the first import of raw materials.	
	3. In case of the project using modules in the production of battery packs.	A3
3.5.4.2 Manufacture of traction motor		A2
3.5.4.3 Manufacture of electrical air-conditioning systems, i.e., compressor		A2
3.5.4.4 Manufacture of battery management system (BMS)		A2
3.5.4.5 Manufacture of driving or motor control units		A2
3.5.4.6 Manufacture of on-board charger		A2
3.5.4.7 Manufacture of electric vehicle charging devices such as plug, socket, and wallbox		A2
3.5.4.8 Manufacture of DC/DC converter		A2
3.5.4.9 Manufacture of inverter		A2

Activities	Conditions	Incentives
3.5.4.10 Manufacture of portable electric vehicle charger		A2
3.5.4.11 Manufacture of electrical circuit breaker		A2
3.5.4.12 Manufacture of EV smart charging system		A2
3.5.4.13 Manufacture of front/rear axle for electric bus and truck		A2
3.5.4.14 Manufacture of high voltage harness		A2
3.5.4.15 Manufacture of reduction gear		A2
3.5.4.16 Manufacture of battery cooling system		A2
3.5.4.17 Manufacture of regenerative braking system		A2
3.5.5 Manufacture of rubber tires for vehicle		A2
3.5.6 Manufacture of fuel system parts		
3.5.6.1 Manufacture of fuel pump	Project must have part forming process as approved by the Board.	A3
3.5.6.2 Manufacture of injection pump	Project must have part forming process as approved by the Board.	A3
3.5.6.3 Manufacture of injector	Project must have part forming process as approved by the Board.	A3

Activities	Conditions	Incentives
3.5.6.4 Manufacture of fuel pipe/tube		A4
3.5.7 Manufacture of transmission system parts	1. In case project has part forming process as approved by the Board. 2. In case of part assembling process as approved by the Board.	A3 A4
3.5.8 Manufacture of brake system and parts	Project must have part forming process as approved by the Board.	A4
3.5.9 Manufacture of suspension system parts	Project must have part forming process as approved by the Board.	A4
3.5.10 Manufacture of steering system parts	Project must have part forming process as approved by the Board.	A4
3.5.11 Manufacture of cooling system parts		
3.5.11.1 Manufacture of water pump	Project must have part forming process as approved by the Board.	A4
3.5.11.2 Manufacture of heat exchanger such as radiator and air cooler.	Project must have part forming process as approved by the Board.	A4
3.5.12 Manufacture of exhaust system parts	Project must have part forming process as approved by the Board.	A4
3.5.13 Manufacture of air conditioning system parts		
3.5.13.1 Manufacture of air compressor	Project must have part forming process as approved by the Board.	A4
3.5.13.2 Manufacture of condenser/condensing coil	Project must have part forming process as approved by the Board.	A4
3.5.13.3 Manufacture of evaporator/cooling coil	Project must have part forming process as approved by the Board.	A4

Activities	Conditions	Incentives
3.5.14 Manufacture of body parts using ultimate tensile strength steel	Project must use steel with ultimate tensile strength (UTS) higher than 700 MPa.	A4
3.5.15 Manufacture of rolling bearing for vehicle	1. In case project has part forming process as approved by the Board.	A3
	2. In case of assembling of rolling bearing.	A4
3.5.16 Manufacture of motorcycle frame for motorcycle with more than 248 cc engine displacement, electric motorcycle frame and electric bicycle frame	1. Project must have part forming process or welding process as approved by the Board.	A4
	2. In case of electric bicycle frames, the product must be manufactured from lightweight material such as aluminium alloy, chromiummolybdenum alloy steel, titanium alloy and carbon fiber.	
3.5.17 Manufacture of other vehicle parts	1. In case project has part forming process as approved by the Board.	A4
	2. Other cases	B
3.6 Manufacture of general automobile		B
3.7 Manufacture of motorcycles (except less than 248 cc engine displacement)	<p>1. Project must have forming process in Thailand of the following parts: cylinder head, cylinder block, crankcase, crankshaft, camshaft and connecting rod, which are either manufactured by own company or other manufacturers.</p> <p>1.1 Manufacture of motorcycle with more than 248 cc engine displacement but less than 500 cc must have part forming process of not less than 4 out of 6 parts.</p> <p>1.2 Manufacture of motorcycle with more than 500 cc engine displacement must have part forming process of 2 out of 6 parts.</p> <p>2. Project must have structural welding process and spray-painting process, which are either</p>	

Activities	Conditions	Incentives
	<p>manufactured by own company or other manufacturers.</p> <p>3. Plan for manufacturing and utilization of parts must be proposed and approved by the Board.</p> <p><u>Incentives</u></p> <p>1. In case project meets conditions 1., 2. and 3.</p> <p>2. In case project meets conditions 2. and 3.</p>	<p>A3</p> <p>B</p>
<p>3.8 Manufacture of battery electric vehicles (BEV), Plug-In hybrid electric vehicles (PHEV), hybrid electric vehicles (HEV), and BEV platforms</p>	<p>1. Plan must be proposed in package covering at least a manufacture project of BEVs and/or BEV platforms; a manufacture project of electric batteries (own project or other manufacturer's project); machinery importation and installation plans; manufacture plans of BEVs and/or BEV platforms in year 1-3; manufacture or procurement plans of other parts; electric charging station or battery swapping station development plans (only for BEV production); used battery management plans; and plans for developing local suppliers of raw materials and parts, with Thai shareholding of not less than 51 percent of its registered capital, in providing technology training and technical assistance.</p> <p>2. Electric vehicles to be marketed in the country must conform to the following standards and specifications:</p> <p>2.1 The safety standard of the electrical power transmission system according to UN R100.</p> <p>2.2 The active safety standard with ABS and ESC at the minimum (UN R13HW/ABS & ESC).</p>	

Activities	Conditions	Incentives
	<p>2.3 The standard for protection of occupants in the event of frontal and side collisions (UN R94 & UN R95).</p> <p>2.4 The pollution standard of EURO 5 and above (UN R83) (only for HEVs and PHEVs).</p> <p>2.5 Other standards and specifications as stipulated by relevant agencies such as the Thai Industrial Standards Institute and the Department of Land Transport.</p> <p>For BEV platforms, irrelevant product standards are waived such as the standard for occupant protection in the event of frontal and side collisions (UN R94 & UN R95).</p> <p>3. The platform must consist of an energy storage system, charging module, and a front & rear axle module.</p> <p>4. The manufacture of all approved categories of electric vehicles and/or BEV platforms, and electric batteries from using cells in the production of modules or battery packs must be started within 3 years from the issuance date of the investment promotion certificate.</p> <p>5. At least one of the three key parts (traction motor, battery management system (BMS), and driving or motor control unit) must be additionally manufactured within 3 years after the starting production date of electric vehicles and/or BEV platforms.</p> <p>6. For HEVs and PHEVs, at least 2 additional parts according to activity category 3.5.4 (manufacture of parts and equipment for electric vehicle) must be additionally</p>	

Activities	Conditions	Incentives
	<p>manufactured within 3 years after the starting date of electric vehicle manufacture</p> <p>7. No extension of machinery importation schedule shall be allowed, except for justifiable reasons.</p> <p>8. In the case of the combined investment capital of not less than 5,000 million baht, excluding land costs and working capital, of the project package including the BEVs and/or BEV platforms manufacture, and key parts (electric battery, traction motor, battery management system (BMS), and driving or motor control unit) of the project and the suppliers, the following incentives shall be granted:</p> <ul style="list-style-type: none"> - for PHEVs - for BEVs and BEV Platforms. The projects may apply for additional incentives for competitiveness enhancement measure under the categories of research and development of technology and innovation, and/or advanced technology training according to the specified criteria <p>9. In the case of an investment capital less than 5,000 million baht, excluding land costs and working capital, of the project package including the production of BEV vehicles and/or BEV platforms and the production of key parts (electric battery, traction motor, battery management system (BMS), and driving or motor control unit), of the project and the suppliers, the following incentives shall be granted:</p> <ul style="list-style-type: none"> - for PHEVs 	<p>A4</p> <p>A2</p> <p>A4</p>

Activities	Conditions	Incentives
	<p>- for BEVs and BEV platforms</p> <p><u>Additional incentives:</u></p> <p>9.1 If key parts of BEVs and/or BEV platforms, except electric batteries are manufactured in addition to the basic criteria within 3 years after the starting date of manufacturing electric vehicles and/or BEV platforms, an additional 1-year corporate income tax exemption shall be granted for each part.</p> <p>9.2 If, in any year within 3 years as from the start of the manufacture, the actual production of BEVs and/or BEV platforms is more than 10,000 cars (units) per year, an additional 1-year corporate income tax exemption shall be granted.</p> <p>9.3 The approved projects may apply for additional incentives to enhance competitiveness in the category of research and development of technology and innovation and/or advanced technology training under the prescribed criteria.</p> <p>10. No additional incentives shall be granted on the merit of industrial area development.</p> <p>11. The promoted projects in eco-car production can include all types of electric vehicles manufactured under the project as the actual production quantity of international standard eco-cars. The vehicles produced for the domestic market must have environmental qualifications following the international standard for eco-car manufacture.</p>	A4

Activities	Conditions	Incentives
3.9 Manufacture of electric battery motorcycles	<ol style="list-style-type: none"> 1. Plan must be proposed in package covering the electric battery motorcycle manufacture project; the manufacture of electric battery (own project or other manufacturer's project); machinery importation and installation plan, electric motorcycle manufacture plans for year 1 to year 3; manufacture or procurement plan of other parts; EV charging station or battery swapping station development plan; used battery management plan; and local supplier development plan for raw materials or parts, with Thai shareholding of not less than 51 percent of its registered capital in the technological training and technical assistance. 2. Must manufacture battery electric motorcycles and electric battery within 3 years as from the issuance of promotion certificate. 3. Electric motorcycle distributed domestically must conform to the following standards and specifications: <ol style="list-style-type: none"> 3.1 Safety standard of electrical transmission system according to UN R136 3.2 Tire standard according to TISI 2720 or UN R75 3.3 ABS or CBS standard according to UN R78 3.4 Other standards and specifications stipulated by relevant agencies such as the Thai Industrial Standards Institute and the Department of Land Transport 	A4

Activities	Conditions	Incentives
	<p>4. No extension of machinery importation schedule shall be allowed, except for justifiable reasons.</p> <p>5. <u>Additional incentives</u></p> <p>5.1 If electric battery manufacture starts from using cells in the production of modules or battery packs within 3 years as from the promotion certificate issuance, an additional 1-year corporate income tax exemption shall be granted for each part.</p> <p>5.2 If any additional key parts, i.e., traction motor, battery management system (BMS), and driving or motor control unit, are produced within 3 years as from the promotion certificate issuance, an additional 1-year of corporate income tax exemption shall be granted for each part.</p> <p>5.3 The approved projects may apply for additional incentives to enhance competitiveness in the category of research and development of technology and innovation and/or advanced technology training under the prescribed criteria.</p> <p>6. No additional incentives shall be granted on the merit of industrial area development.</p>	
3.10 Manufacture of battery electric tricycles and battery electric tricycle platforms	1. Plan must be proposed in package covering a manufacture project of battery electric tricycles and/or battery electric tricycle platforms; a manufacture project of electric batteries (own project or of other manufacturer's project); machinery	A4

Activities	Conditions	Incentives
	<p>importation and installation plans; charging station or battery swapping networking plans (only for battery electric tricycle production); manufacture plans of battery electric tricycle and/or battery electric tricycle platforms for year 1-3; manufacture or procurement plans of other parts; used battery management plans; and plans for developing local suppliers of raw materials and parts, with Thai shareholding of not less than 51 percent of its registered capital, in providing technology training and technical assistance.</p> <p>2. The platforms must consist of an energy storage system, charging module, and front and rear axle module.</p> <p>3. The battery electric tricycles and/or battery electric tricycle platforms, and electric batteries must be manufactured within 3 years from the issuance date of the investment promotion certificate.</p> <p>4. The battery electric tricycles and the battery electric tricycle platforms to be marketed in the country must conform to the following standards and specifications:</p> <p>4.1 The safety standard of the electrical power transmission according to UN R136.</p> <p>4.2 Other standards and specifications as stipulated by relevant agencies such as the Thai Industrial Standards Institute and the Department of Land Transport.</p> <p>5. No extension of the machinery importation schedule shall be allowed, except for justifiable reasons.</p>	

Activities	Conditions	Incentives
	<p>6. <u>Additional incentives:</u></p> <p>6.1 If the manufacture of electric batteries from using cells in the production of modules or battery packs is started within 3 years from the issuance date of the investment promotion certificate, an additional 1- year corporate income tax exemption shall be granted.</p> <p>6.2 If any additional key parts, i.e., traction motor, battery management system (BMS), and driving or motor control unit are manufactured within 3 years from the issuance date of the promotion certificate, an additional corporate income tax exemption for 1 year per part shall be granted.</p> <p>6.3 The approved projects may apply for additional incentives to enhance competitiveness under the category of research and development of technology and innovation, and/or advanced technology training under the prescribed criteria.</p> <p>7. No additional incentives shall be granted on the merit of industrial area development.</p>	
3.11 Manufacture of battery electric buses and trucks and battery electric buses and truck platforms	1. Plan must be proposed in package covering a manufacture project of battery electric buses or battery electric trucks and/or battery electric bus or truck platforms; a manufacture project of electric batteries (own project or of other manufacturer's project); machinery importation and installation plans; manufacture plans of battery electric buses and trucks and/or	A4

Activities	Conditions	Incentives
	<p>battery electric bus or truck platforms in year 1-3; production or procurement plans of other parts; charging station or battery swapping station development plans (for the production of battery electric buses or trucks only); used battery management plans; and plans for developing local suppliers of raw materials and parts, with Thai shareholding of not less than 51 percent of its registered capital, in providing technology training and technical assistance.</p> <p>2. The platforms must consist of an energy storage system, charging module, and front and rear axle module.</p> <p>3. The battery electric buses and trucks, and/or platform of battery electric buses or trucks, and electric batteries must be manufactured within 3 years from the issuance date of the investment promotion certificate.</p> <p>4. Battery electric buses and trucks and battery electric bus or truck platforms to be marketed in the country must conform to the following standards and specifications:</p> <p>4.1 The safety standard of the electrical power transmission according to UN R 100.</p> <p>4.2 Other standards and specifications as stipulated by relevant agencies such as the Thai Industrial Standards Institute and the Department of Land Transport.</p> <p>5. No extension of the machinery importation schedule shall be allowed except for justifiable reasons.</p> <p>6. <u>Additional incentives:</u></p>	

Activities	Conditions	Incentives
	<p>6.1 If the manufacture of electric batteries from the using cells in the production of modules or battery packs is started within 3 years from the issuance date of the investment promotion certificate, an additional 1- year corporate income tax exemption shall be granted.</p> <p>6.2 If any additional key parts, i.e., traction motor, battery management system (BMS), and driving or motor control unit are manufactured within 3 years from the issuance date of the promotion certificate, an additional corporate income tax exemption for 1 year per part shall be granted.</p> <p>6.3 The approved projects may apply for additional incentives to enhance competitiveness under the category of research and development of technology and innovation, and/or advanced technology training under the prescribed criteria.</p> <p>7. No additional incentives shall be granted on the merit of industrial area development.</p>	
3.12 Manufacture of electric bicycles (E-BIKE)	<p>1. Plan must be proposed in package covering (1) a manufacture project of electric bicycles, (2) a manufacture project of electric batteries (own project or other manufacturer's project); and (3) used battery management plans.</p> <p>2. Electric bicycles and electric batteries must be manufactured within 3 years from the issuance date of the investment promotion certificate.</p>	A4

Activities	Conditions	Incentives
	<p>3. The projects must use electric bicycle frames from lightweight materials such as aluminum alloy, chromium-molybdenum alloy steel (Chrome Moly), titanium alloy and carbon fiber, etc.</p> <p>4. Electric bicycles manufactured by the project must comply with the EN15194 standard or equivalent.</p> <p>5. The battery used in electric bicycles must be of an environmentally friendly technology.</p> <p>6. Bicycles can be produced together with electric bicycles in the project. However, the manufacture of bicycles is not eligible for the benefits of corporate income tax exemption.</p> <p>7. No extension of the machinery importation schedule shall be allowed except for justifiable reasons.</p> <p>8. Additional incentives:</p> <p>8.1 If the manufacture of traction motors is started within 3 years from the issuance date of the investment promotion certificate, an additional 1-year corporate income tax exemption shall be granted.</p> <p>8.2 If the manufacture of electric bicycle frames with lightweight materials is started within 3 years from the issuance date of the investment promotion certificate, an additional 1-year corporate income tax exemption shall be granted.</p> <p>8.3 The approved projects may apply for additional incentives to enhance competitiveness under the category of research and development of</p>	

Activities	Conditions	Incentives
	<p>technology and innovation according to the specified criteria.</p> <p>9. No additional incentives shall be granted on the merit of industrial area development.</p>	
<p>3.13 Manufacture of fuel cell electric vehicles (FCEV) and equipment for fuel cell system</p> <p>3.13.1 Manufacture of fuel cell electric vehicles (FCEV)</p> <p>3.13.2 Manufacture of equipment for fuel cell system</p>	<p>In case of manufacture of fuel cell electric vehicle (FCEV), plans must be proposed in package covering a manufacture project of fuel cell electric vehicle (FCEV) and a manufacture project of fuel cell (own project or of other manufacturer's project); machinery importation and installation plans; manufacture plans in year 1-3; manufacture or procurement plans of other parts; ; hydrogen fueling station development plans; used battery management plans; and local supplier development plan for raw materials and parts, with Thai national shareholding of not less than 51 percent of its registered capital in the technological training and technical assistance.</p>	<p>A2</p> <p>A2</p>
<p>3.14 Manufacture of fuel cells or parts</p>		<p>A2</p>
<p>3.15 Building or repair of ships</p> <p>3.15.1 Building or repair of ships not less than 500 tons gross</p>	<p>Project must be obtained ISO 14000 within 2 years as from full operation deadline.</p>	<p>A2</p>

Activities	Conditions	Incentives
3.15.2 Building or repair of ships less than 500 tons gross (only steel or fiber glass ships with installed engine and equipment)	Project must be obtained ISO 14000 within 2 years as from full operation deadline.	A2
3.16 Manufacture and/or repair of rolling stocks, parts, or equipment for rail system 3.16.1 Manufacture of trains and/or rolling stocks such as passenger cars and cargo cars 3.16.1.1 Manufacture of trains and/or rolling stocks such as passenger cars and cargo cars, that requires engineering design 3.16.1.2 Manufacture of trains and/or rolling stocks such as passenger cars and cargo cars 3.16.2 Repair of trains or parts, or rail system equipment.	<p>1. Project must have engineering design process.</p> <p>2. Project must comply with international standard or related government agencies' specifications.</p> <p>Project must comply with international standard or related government agencies' specifications.</p> <p>Project must have overhaul or repair activities using high level of technology.</p>	<p>A1</p> <p>A2</p> <p>A3 (with no limit on the income tax exempted)</p>

Activities	Conditions	Incentives
<p>3.16.3 Manufacture of rail system parts or equipment</p>	<ol style="list-style-type: none"> 1. Project must have production process as approved by the Board. 2. Project must manufacture rail system parts or equipment, i.e., <ol style="list-style-type: none"> 1) Main structure 2) Rolling stocks 3) Cab and equipment 4) Bogie 5) Break system and/or major parts 6) Couplers 7) Air condition and ventilation system and/or major parts 8) Air compressor and distributor and/or major parts 9) Door system and/or major parts 10) Lighting system and/or major parts 11) Communication and observation systems and/or major parts 12) Controlling and signaling systems and/or major parts 13) Electric power and distribution system 14) Track and parts 	A2
<p>3.17 Charging station and battery swapping station for electric vehicles</p> <p>3.17.1 Electrical vehicle charging station</p>	<ol style="list-style-type: none"> 1. Project must submit a procurement plan for equipment and parts. 2. Project must submit an EV smart charging system development plan or a plan to connect the charging system to an EV charging network operator platform or a central platform for the charging network management. 	

Activities	Conditions	Incentives
3.17.2 Electrical vehicle battery swapping station	<p>3. Project must comply with the laws or safety standards of relevant authorities such as the Ministry of Energy, Metropolitan Electricity Authority, Provincial Electricity Authority, Ministry of Industry.</p> <p>4. The following incentives shall be granted:</p> <ul style="list-style-type: none"> - For projects with no fewer than 40 chargers of which at least 25% are quick-charging units (DC type). - Other cases <p>1. Project must submit a procurement plan for equipment and parts.</p> <p>2. Project must submit an EV smart charging system development plan or a plan to connect the charging system to an EV charging network operator platform or a central platform for the charging network management.</p> <p>3. Project must comply with the laws or safety standards of relevant authorities such as the Ministry of Energy, Metropolitan Electricity Authority, Provincial Electricity Authority, Ministry of Industry.</p> <p>4. Battery shall not eligible for import duty exemption (Section 28).</p>	<p>A3</p> <p>A4</p> <p>A3</p>
<p>3.18 Space and aerospace industry</p> <p>3.18.1 Manufacture or repair of aircrafts, or aerospace devices and equipment</p> <p>3.18.1.1 Manufacture of aircrafts or aircraft parts</p>	Project must manufacture aircraft or aircraft parts such as airframe, critical parts, appliance, equipment or other components.	A1

Activities	Conditions	Incentives
3.18.1.2 Manufacture of onboard devices or equipment	Project must manufacture onboard devices or equipment such as seats, life vests, trolley or galley. Manufacture of disposable and reusable aircraft utilities or supplies shall not be promoted.	A3
3.18.1.3 Repair of aircraft or aircraft parts	The project is eligible for a 90 percent reduction in import duties on non-locally produced raw materials and essential materials for five years under Section 30. The benefit will be approved for one year at a time, starting from the date of the first import of raw materials.	A2
3.18.1.4 Repair of onboard devices or equipment	Repair of disposable and reusable aircraft utilities or supplies shall not be promoted.	A4
3.18.1.5 Manufacture of ground support equipment and ground support service	1. Manufacture of bus or passenger transport vehicles, airport trolley, aviation belt or air transport aviation freight pallet shall not be promoted. 2. In case project has part forming process and/or engineering design process. 3. In case project has assembling process as approved by the Board.	A3 A4
3.18.2 Manufacture, design and development of space equipment and provision of space services		
3.18.2.1 Manufacture of space equipment	1. Project must manufacture space products and equipment such as spacecraft, satellites, and propulsion systems for guided rockets and space vehicles. 2. The project is eligible for a 90 percent reduction in import duties on non-locally produced raw materials and essential	A1

Activities	Conditions	Incentives
<p>3.18.2.2 Manufacture of mechanical parts and/or electronic parts for satellites or space objects of various form</p> <p>3.18.2.3 Design and development of system or software related to satellites and ground stations</p> <p>3.18.2.4 Space launching services or manufacture of launch mission control systems</p> <p>3.18.2.5 Aerospace support activities</p>	<p>materials for five years under Section 30. The benefit will be approved for one year at a time, starting from the date of the first import of raw materials.</p> <p>Project must have design and development of system or software such as system or software for satellite platform, payload system, searching system, space debris mitigation system or space navigation system.</p> <p>Project must conduct aerospace support activities such as testing laboratory for satellites and other space objects and/or standard certification for parts</p>	<p>A2</p> <p>A1</p> <p>A1</p> <p>A2</p>
<p>3.19 Manufacture and/or repair of vehicles and weapon systems for national defense</p>	<ol style="list-style-type: none"> 1. Project must manufacture vehicles and weapon systems for national defense, i.e., tank, armored car, combat vehicle, combat-facilitating vehicle. 2. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 	<p>A2</p>

Activities	Conditions	Incentives
	3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology.	
3.20 Manufacture and/or repair of unmanned systems for national defense and parts used in the manufacture and/or repair 3.20.1 Manufacture and/or repair of unmanned ground system (UGS) and parts	1. Project must manufacture unmanned ground system (UGS) such as unmanned ground vehicle (UGV), robot for military operations or small robot. 2. Project must manufacture parts for unmanned system such as main structure, mechanical arm, handle, communication system, camera system, computer system, electrical system, or battery. 3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology. 4. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology.	A1
3.20.2 Manufacture and/or repair of unmanned maritime system (UMS) and parts	1. Project must manufacture unmanned maritime system (UMS) such as unmanned surface vehicle (USV) or unmanned underwater vehicle (UUV).	A1

Activities	Conditions	Incentives
<p>3.20.3 Manufacture and/or repair of unmanned aircraft system (UAS) and parts</p>	<ol style="list-style-type: none"> 2. Project must manufacture parts for unmanned system such as main structure, mechanical arm, handle, communication system, camera system, computer system, electrical system, or battery. 3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology. 4. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 1. Project must manufacture unmanned aircraft system (UAS) such as fixed wing unmanned vehicle, rotor unmanned vehicle and combined fixed wing/rotor unmanned vehicle. 2. Project must manufacture parts for unmanned system such as main structure, mechanical arm, handle, communication system, camera system, computer system, electrical system, or battery. 3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology. 4. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 	<p>A1</p>

Activities	Conditions	Incentives
<p>3.21 Manufacture and/or repair of weapons and exercise-facilitating equipment for national defense and part</p> <p>3.21.1 Manufacture and/or repair of weapons</p> <p>3.21.1.1 Manufacture of firearm and parts and/or repair of firearm</p>	<ol style="list-style-type: none"> 1. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 2. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology. 3. Project must receive permission in accordance with the Private Weapon Manufacturing Factory Act B.E. 2550 (A.D. 2007). 4. The applicant must have a Thai shareholding of at least 51 percent of the registered capital, except for an activity established by the National Institute of Defense Technology or jointly with other parties incorporated as a juristic entity which is exempted under the Defense Technology Act B.E. 2562 (2019). 	A2
<p>3.21.1.2 Manufacture of ammunition and parts</p>	<ol style="list-style-type: none"> 1. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 2. Project must receive permission in accordance with the Private Weapon Manufacturing Factory Act B.E. 2550 (A.D. 2007). 3. The applicant must have a Thai shareholding of at least 51 percent of the registered capital, except for an activity established by 	A2

Activities	Conditions	Incentives
<p>3.21.1.3 Manufacture of rocket system and parts and/or repair of rocket system</p>	<p>the National Institute of Defense Technology or jointly with other parties incorporated as a juristic entity which is exempted under the Defense Technology Act B.E. 2562 (2019).</p> <ol style="list-style-type: none"> 1. Project must manufacture rocket system such as firing vehicle or rocket leading item. 2. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology. 4. Project must receive permission in accordance with the Private Weapon Manufacturing Factory Act B.E. 2550 (A.D. 2007). 5. The applicant must have a Thai shareholding of at least 51 percent of the registered capital, except for an activity established by the National Institute of Defense Technology or jointly with other parties incorporated as a juristic entity which is exempted under the Defense Technology Act B.E. 2562 (2019). 	A2
<p>3.21.2 Manufacture of simulation and virtual training system and parts and/or repair of simulation and virtual training system</p>	<ol style="list-style-type: none"> 1. Project must manufacture of simulation and virtual training system such as virtual training facilitating systems for combat vehicles, personal weapon and unit weapon training field systems, Joint Theater Level Simulation systems (JTLS). 2. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology. 	A1

Activities	Conditions	Incentives
	<p>3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology.</p> <p>4. Project must have system design or software development activity.</p>	
3.22 Manufacture and/or repair of combat facilitating equipment	<p>1. Project must manufacture combat facilitating equipment such as bullet-proof and flak-proof vests, armours or bullet-proof and flak-proof shields.</p> <p>2. Product must be certified with approved test or standard by the Ministry of Defense or the National Institute of Defense Technology.</p> <p>3. In the case of repair work, it must involve extensive maintenance or requires advanced technology, and must adhere to the standards approved by agencies under the Ministry of Defense or the National Institute of Defense Technology.</p>	A2

[illegible]

Activities	Conditions	Incentives
<p>4.2.2.1 Manufacture or test of semiconductors and integrated circuits (IC), which is a large-scale investment</p>	<ol style="list-style-type: none"> 1. Project must manufacture or test of semiconductors and integrated circuits (IC) and products obtained in between the manufacturing process or downstream products such as wafer grinding, sawed dice, wafer testing, IC, testing and IC Module 2. For the manufacturing and testing of integrated circuits (IC), 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. 3. The investment capital in machinery (including cost of installation and test run) used in the manufacturing or testing process must not be less than 1,500 million baht. 	A2
<p>4.2.2.2 Manufacture or test of semiconductors and integrated circuits (IC)</p>	<ol style="list-style-type: none"> 1. Project must manufacture or test of semiconductors and integrated circuits (IC) and products obtained in between the manufacturing process or downstream products such as wafer grinding, sawed dice, wafer testing, IC testing and IC Module 2. For the manufacturing and testing of integrated circuits (IC), 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

Activities	Conditions	Incentives
<p>4.2.3 Manufacture of electronic passive components such as resistors, capacitors and inductors</p> <p>4.2.3.1 Manufacture of electronic passive components in the form of surface-mount devices, which is a large-scale investment</p> <p>4.2.3.2 Manufacture of electronic passive components in the form of surface-mount devices</p> <p>4.2.3.3 Manufacture of electronic passive components in the form of through-hole devices</p> <p>4.2.4 Manufacture of circuit board and/or parts</p> <p>4.2.4.1 Manufacture of printed circuit boards in the form of high-density interconnect</p>	<p>The investment capital in machinery (including cost of installation and test run) used in the manufacturing process must not be less than 1,500 million baht.</p> <p>The investment capital in machinery and the manufacturing process must be approved by the Board.</p>	<p>A2</p> <p>A3</p> <p>A4</p> <p>A2</p>

Activities	Conditions	Incentives
4.2.4.2 Manufacture of flexible printed circuit boards, multilayer printed circuit boards or parts, which is a large-scale investment	The investment capital in machinery (including cost of installation and test run) used in the manufacturing process must not be less than 1,500 million baht.	A2
4.2.4.3 Manufacture of flexible printed circuit boards, multilayer printed circuit boards or parts.		A3
4.2.4.4 Manufacture of printed circuit boards or parts		B
4.2.5 Manufacture of printed circuit board assemblies (PCBA) and downstream products from PCBA in the same project.		
4.2.5.1 Manufacture of printed circuit board assemblies (PCBA) or downstream products from PCBA in the same project, which is a large-scale investment		
	<ol style="list-style-type: none"> 1. The whole assembly line of PCBA in the same project must use the surface mount technology. 2. The investment capital in machinery (including cost of installation and test run) used in the manufacturing process must not be less than 500 million baht. 	A3

Activities	Conditions	Incentives
<p>4.2.5.2 Manufacture of printed circuit board assemblies (PCBA) or downstream products from PCBA in the same project, which uses the surface mount technology to the whole production line</p>	<p>The whole assembly line of PCBA in the same project must use the surface mount technology.</p>	A4
<p>4.2.5.3 Manufacture of printed circuit board assemblies (PCBA) or downstream products from PCBA in the same project.</p>		B
<p>4.2.6 Manufacture of printed electronics</p>		
<p>4.2.6.1 Manufacture of printed electronics using more than 1 type of printing material</p>		A2
<p>4.2.6.2 Manufacture of printed electronics using 1 type of printing material</p>		A4

Activities	Conditions	Incentives
<p>4.2.7 Manufacture of parts, data storage and memory storage</p> <p>4.2.7.1 Manufacture of solid-state drives</p> <p>4.2.7.2 Manufacture of advanced technology hard disk drives and/or critical parts</p> <p>4.2.7.3 Manufacture of hard disk drives and/or critical parts</p>	<p>1. The whole assembly line of PCBA in the same project must use the surface mount technology.</p> <p>2. 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.</p> <p>1. The areal density of hard disk drives must not be less than 2,000 gigabits per square inch.</p> <p>2. The production of top covers or base plates or peripherals shall not be promoted.</p> <p>3. 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.</p> <p>1. Project must manufacture hard disk drives and/or critical parts such as spindle motors, suspensions, head gimbal assemblies and voice coil motors.</p> <p>2. The production of top covers or base plates or peripherals shall not be promoted.</p> <p>3. The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the</p>	<p>A2</p> <p>A2</p> <p>A3</p>

Activities	Conditions	Incentives
<p>4.2.7.4 Manufacture of other parts of hard disk drive such as top covers, base plates, pins and filters</p>	<p>calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment.</p>	<p>A4</p>
<p>4.2.7.5 Manufacture of external hard disk drives and other memory storage such as flash drives</p>	<p>The whole assembly line of PCBA in the same project must use the surface mount technology.</p>	<p>A4</p>
<p>4.2.8 Manufacture of energy storage</p>	<p>1. Project must manufacture high-density batteries with the properties as approved by the Board as followings:</p> <p>1) Specific energy density not less than 150 Wh/kg</p> <p>2) Charging cycle not less than 500 cycles</p> <p>2. The project will be eligible for a 90 percent reduction in import duties on non-locally produced raw materials and essential materials for five years under Section 30. The benefit will be approved for one year at a time, starting from the date of the first import of raw materials.</p>	<p>A1</p>
<p>4.2.8.1 Manufacture of high-density batteries with the cell production process</p>		

Activities	Conditions	Incentives
4.2.8.2 Manufacture of high-density batteries in the case of using cells in the production of modules or battery packs	<ol style="list-style-type: none"> 1. Project must manufacture high-density batteries with the properties as approved by the Board as followings: <ol style="list-style-type: none"> 1) Specific energy density not less than 150 Wh/kg 2) Charging cycle not less than 500 cycles 2. The project is eligible for a 90 percent reduction in import duties on non-locally produced raw materials and essential materials for five years under Section 30. The benefit will be approved for one year at a time, starting from the date of the first import of raw materials. 	A2
4.2.8.3 Manufacture of high-density batteries in the case of using modules in the production of battery packs	<p>Project must manufacture high-density batteries with the properties as approved by the Board as followings:</p> <ol style="list-style-type: none"> 1) Specific energy density not less than 150 Wh/kg 2) Charging cycle not less than 500 cycles 	A3
4.2.8.4 Manufacture of supercapacitors	<p>Project must manufacture supercapacitors with the properties as approved by the Board as followings:</p> <ol style="list-style-type: none"> 1) Specific energy density not less than 10,000 Wh/kg 2) Charging cycle not less than 10,000 cycles 	A2
4.2.8.5 Manufacture of other batteries	The production of lead-acid batteries shall not be promoted.	B
4.2.9 Manufacture of flat panel displays and parts		
4.2.9.1 Manufacture of flat panel displays or critical parts	<ol style="list-style-type: none"> 1. Project must manufacture flat panel displays or critical parts such as backlight panel, diffuser, LCD film, electrode and polarizing film. 	A3

Activities	Conditions	Incentives
4.2.9.2 Manufacture of other parts of flat panel displays	2. Project must have production process as approved by the Board.	B
4.2.10 Manufacture of electro-magnetic products and parts		A4
4.2.11 Manufacture of parts, peripheral devices and signal cables		
4.2.11.1 Manufacture of optical fibers	Project must have production process as approved by the Board.	A2
4.2.11.2 Manufacture of parts for optical fiber device, optical device and electro-optical device	Project must have production process as approved by the Board.	A3
4.2.11.3 Manufacture of parts, peripheral devices and signal cables with the continual manufacturing process from metal forming or the fabrication of electrically conductive materials in the same project		A4
4.2.11.4 Manufacture of other parts,		B

Activities	Conditions	Incentives
<p>peripheral devices and signal cable</p> <p>4.2.12 Manufacture of parts or equipment for solar-powered products</p> <p>4.2.12.1 Manufacture of solar cells and/or raw materials for solar cell</p> <p>4.2.12.2 Manufacture of solar panels from the solar cells produced within the same project</p> <p>4.2.13 Manufacture of smart electrical appliances and smart electronics</p> <p>4.2.13.1 Manufacture of smart electrical appliances and smart electronics, which is a large-scale investment</p>	<p>Project must have production process and product must have energy yield as approved by the Board.</p> <p>Project must have production process and product must have energy yield as approved by the Board.</p> <p>1. Project must manufacture smart electrical appliances with the following properties:</p> <ul style="list-style-type: none"> - Have electronic components that can detect and receive the data as the principal element. - Can connect to other devices or equipment or network through wireless system. - Have the operating or processing system embedded into such equipment or devices. <p>2. The production of electrical plugs, illumination devices and light bulbs shall not be promoted.</p>	<p>A2</p> <p>A2</p> <p>A2</p>

Activities	Conditions	Incentives
<p>4.2.13.2 Manufacture of smart electrical appliances and smart electronics</p>	<p>3. The investment capital in machinery (including cost of installation and test run) must not be less than 1,500 million baht.</p> <p>4. The whole assembly line of PCBA must use the surface mount technology in the same project.</p> <p>1. Project must manufacture smart electrical appliances with the following properties:</p> <ul style="list-style-type: none"> - Have electronic components that can detect and receive the data as the principal element. - Can connect to other devices or equipment or network through wireless system. - Have the operating or processing system embedded into such equipment or devices. <p>2. The production of electrical plugs, illumination devices and light bulbs shall not be promoted.</p> <p>3. <u>Additional incentives</u> In case the whole assembly line of PCBA in the same project uses the surface mount technology, 1-year of corporate income tax exemption will be additionally granted.</p>	<p>A3</p>
<p>4.2.14 Manufacture of audio-visual products and parts</p> <p>4.2.14.1 Manufacture of audio-visual products and parts, which are produced from the PCBA</p>	<p>The whole assembly line of PCBA in the same project must use the surface mount technology.</p>	<p>A3</p>

Activities	Conditions	Incentives
<p>manufactured within the same project</p> <p>4.2.14.2 Manufacture of audio-visual products and parts</p> <p>4.2.15 Manufacture of office electronics and parts</p> <p>4.2.15.1 Manufacture of office electronics and parts, which are produced from the PCBA manufactured within the same project</p> <p>4.2.15.2 Manufacture of office electronics and parts</p> <p>4.2.16 Manufacture of telecommunication devices and wireless-system devices</p> <p>4.2.16.1 Manufacture of optical modules, optical devices, electro-optical modules, or electro-optical devices</p> <p>4.2.16.2 Manufacture of network device</p>	<p>The whole assembly line of PCBA in the same project must use the surface mount technology.</p> <p>Project must have one of the following production processes:</p> <ol style="list-style-type: none"> 1. Assembling of PCBA using the surface mount technology to the whole line in the same project. 2. Assembling of optical chip <p>Project must meet one of the following production processes:</p>	<p>A4</p> <p>A3</p> <p>A4</p> <p>A3</p> <p>A3</p>

Activities	Conditions	Incentives
<p>for office and home use such as router, access point, network switch, repeater, extender and gateway, which are produced from the PCBA manufactured within the same project; or which has part forming process</p> <p>4.2.16.3 Manufacture of network device for office and home use such as router, access point, network switch, repeater, extender and gateway</p> <p>4.2.17 Manufacture of electronic measuring instruments and parts</p>	<p>1. Assembling of PCBA using the surface mount technology to the whole line in the same project.</p> <p>2. Forming of part</p>	A4
<p>4.2.17.1 Manufacture of electronic measuring instrument and parts, which are produced from the PCBA</p>	<p>Project must have one of the following production processes:</p> <p>1. Assembling of PCBA using the surface mount technology to the whole line in the same project</p> <p>2. Forming of part</p>	A3

Activities	Conditions	Incentives
<p>manufactured within the same project</p> <p>4.2.17.2 Manufacture of electronic measuring instruments and parts</p>		A4
<p>4.2.18 Manufacture of power supply, converter, inverter or charger</p>		
<p>4.2.18.1 Manufacture of power supply, converter, inverter or charger which has operation control software</p>	<p>Project must have following production processes:</p> <ol style="list-style-type: none"> 1. Designing of circuit layout for the circuit board (PCB Design) 2. Loading of control software within the same project 	A3
<p>4.2.18.2 Manufacture of power supply, converter, inverter or charger</p>	<p>Project must have production process as approved by the Board.</p>	A4
<p>4.2.19 Manufacture of products using microtechnology</p>	<p>The project must meet one of the following conditions:</p> <ol style="list-style-type: none"> 1. The products must be manufactured using microfabrication technology such as Micro Electro Mechanical Systems (MEMS), microelectronics, and microsensors; or microtechnology such as micro coils, micro magnets, micro components, micro rotors, micro ceramics, brushless motors 	A2

Activities	Conditions	Incentives
<p>4.2.20 Manufacture of other electronics products and parts</p>	<p>2. The main machinery used in the project must be able to produce workpieces with a tolerance value not exceeding IT5, according to the International Tolerance Grades (IT)</p>	<p>B</p>
<p>4.3 Manufacture of electrical appliances, devices and parts</p> <p>4.3.1 Manufacture of electrical appliances</p> <p>4.3.2 Manufacture of parts, connecting devices and electrical wires</p> <p>4.3.2.1 Manufacture of parts, peripheral devices and electrical wires with the continual manufacturing process from metal forming or the fabrication of electrically conductive materials in the same project</p>	<p>1. Project must manufacture air conditioners, refrigerators, freezers, washing and drying machines</p> <p>2. Product must meet Thailand's energy efficiency standards and have the high energy efficiency label (label no. 5) from the Ministry of Energy or have other equivalent energy efficiency.</p>	<p>A4</p> <p>A4</p> <p>A4</p>

Activities	Conditions	Incentives
4.3.2.2 Manufacture of other parts, peripheral devices and electrical wires	Project must have coil winding process.	B
4.3.3 Manufacture of transformers		A4
4.3.4 Manufacture of circuit breakers		
4.3.4.1 Manufacture of circuit breakers with the part forming process	Project must have part forming process.	A4
4.3.4.2 Manufacture of circuit breakers		B
4.3.5 Manufacture of compressors and/or motors for electrical appliance	Project must have coil winding process or fabrication of stators or rotors in the project.	A4
4.3.6 Manufacture of other electrical appliances, devices and part		B

Section 5 - Metal and Material Industry

Activities	Conditions	Incentives
<p>5.1 Prospecting of minerals, mining, mineral dressing, mineral smelting, metallurgy operations of targeted potential minerals</p> <p>5.1.1 Prospecting of minerals</p>	<p>Project must obtain prospecting licenses (Prospecting Atchayabat: PA or Special Atchayabat: SA) before applying for investment promotion.</p>	B
<p>5.1.2 Mining, mineral dressing, mineral smelting, metallurgy operations of targeted potential minerals</p> <p>5.1.2.1 Mining of targeted potential minerals</p>	<ol style="list-style-type: none"> 1. Project must obtain mining licenses (Prathanabat) or mining sublease licenses before applying for investment promotion. 2. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 3. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation. 	A2

Activities	Conditions	Incentives
<p>5.1.2.2 Mineral dressing from the mining of targeted potential minerals within the same project</p>	<p>4. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>5. Project must have a real-time monitoring and reporting system for environmental impacts in place within two years of the deadline for full operation. If the project fails to comply with the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>6. In case of the same juristic person continued mining after the prospecting of targeted potential minerals, the costs incurred by the mineral prospecting with the concession certificate, endorsed by the Department of Primary Industries and Mines, can be included for the calculation of corporate income tax exemption.</p> <p>7. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 3-5 must be fulfilled before the full operation deadline.</p> <p>1. Project must obtain mining licenses (Prathanabat) or mining sublease licenses before applying for investment promotion.</p> <p>2. In the case of mineral dressing outside the concession certificate area, project must obtain</p>	<p>A2</p>

Activities	Conditions	Incentives
	<p>a mineral dressing license before applying for investment promotion.</p> <p>3. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry).</p> <p>4. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation.</p> <p>5. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>6. Project must have a real-time monitoring and reporting system for environmental impacts in place within two years of the deadline for full operation. If the project fails to comply with the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>7. In case of the same juristic person continued mining after the prospecting of targeted potential minerals, the costs incurred by the</p>	

Activities	Conditions	Incentives
<p>5.1.2.3 Mineral smelting and/or metallurgy operations from the mining of targeted potential minerals within the same project</p>	<p>mineral prospecting with the concession certificate endorsed by the Department of Primary Industries and Mines, can be included for the calculation of corporate income tax exemption.</p> <p>8. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 4-6 must be fulfilled before the full operation deadline.</p> <ol style="list-style-type: none"> 1. Project must obtain mining licenses (Prathanabat) or mining sublease licenses before applying for investment promotion. 2. In the case of mineral dressing and/or metallurgy operations outside the concession certificate area, project must obtain a mineral dressing license and/or a metallurgy operations license before applying for investment promotion. 3. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 4. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation. 	<p>A2</p>

Activities	Conditions	Incentives
<p>5.1.2.4 Mineral dressing, mineral smelting or metallurgy operations of</p>	<p>5. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>6. Project must have a real-time monitoring and reporting system for environmental impacts in place within two years of the deadline for full operation. If the project fails to comply with the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>7. In case of the same juristic person continued mining after the prospecting of targeted potential minerals, the costs incurred by the mineral prospecting with the concession certificate endorsed by the Department of Primary Industries and Mines, can be included for the calculation of corporate income tax exemption.</p> <p>8. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 4-6 must be fulfilled before the full operation deadline.</p> <p>1. Project must obtain a mineral dressing license or a metallurgy operations license or other licenses from the Department of Primary Industries and Mines before applying for investment promotion.</p>	<p>A3</p>

Activities	Conditions	Incentives
<p>targeted potential minerals</p>	<ol style="list-style-type: none"> 2. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 3. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation. 4. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year. 5. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 3-4 must be fulfilled before the full operation deadline. 	
<p>5.2 Manufacture of materials</p> <p>5.2.1 Manufacture of advanced or nano materials or products produced from advanced or nano materials</p>		

Activities	Conditions	Incentives
5.2.1.1 Manufacture of advanced or nano materials or products produced from advanced or nano materials with the continued production process from advanced or nano materials within the same project		A2
5.2.1.2 Manufacture of products produced from advanced or nano materials		A3
5.2.2 Manufacture of glass or ceramic products		
5.2.2.1 Manufacture of special quality glass products	Project must have melting and/or annealing process.	A3
5.2.2.2 Manufacture of glass products	Project must have melting and/or annealing process.	B
5.2.2.3 Manufacture of ceramic products (except earthenware and ceramic tiles)	Project must have forming, firing and/or annealing process.	B
5.2.3 Manufacture of fire-resistant materials or heat insulation (except aerated, and lightweight brick)		B

Activities	Conditions	Incentives
<p>5.2.4 Manufacture of gypsum board or gypsum products and cements</p> <p>5.2.4.1 Manufacture of gypsum board or gypsum products</p> <p>5.2.4.2 Manufacture of cements</p>	<p>1. Project must use a clean technology or green technology as approved by the Board, such as</p> <p>1.1 Carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology</p> <p>1.2 Using renewable energy in the production process (except solar energy)</p> <p>2. In case of existing projects apply for the Smart and Sustainable Industry Measure, the projects shall be eligible only for Environmental Impact Mitigation on greenhouse gas mitigation.</p>	<p>B</p> <p>B</p>
<p>5.2.5 Manufacture of construction materials and pre-stressed concrete for public utilities</p>	<p>Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).</p>	<p>A2</p>
<p>5.3 Targeted core technology development for materials industry</p> <p>5.3.1 Advanced materials technology development</p>	<p>1. Target technology development procedures shall be used as a base for the manufacturing process or service provision in the target industry as approved by the Board.</p> <p>2. There must be a technology transfer with an educational institution or research institute</p>	<p>A1+ (10 years with no limit on the corporate income tax exemption)</p>

Activities	Conditions	Incentives
5.4.2.2 Manufacture of other intermediate steels, i.e., Slabs, Billets and Blooms	The value of Ultimate Tensile Strength (UTS) of the products must exceed 700 MPa. Project must have metal forming process.	A4
5.4.3 Manufacture of downstream steel		
5.4.3.1 Manufacture of high tensile strength steels		A2
5.4.3.2 Manufacture of downstream steels with continuous production process from manufacturing of upstream and intermediate steel within the same project		A2
5.4.3.3 Manufacture of long steels products for industrial use i.e. steel wire rods, wires, shafts and bars		A4

Activities	Conditions	Incentives
5.4.3.4 Manufacture of long steel products for construction use, i.e., steel wire rods, wires, shafts and bars		B
5.4.3.5 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		A4
5.4.3.6 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		B
5.4.3.7 Manufacture of tin mill black plates	Project must have rolling process or metal forming process.	A3

Activities	Conditions	Incentives
5.4.3.8 Manufacture of cold-rolled electrical steel sheets		A3
5.4.4 Manufacture of steel pipes or stainless steel pipes		
5.4.4.1 Manufacture of seamless steel pipes and semi-seamless steel pipes		A3
5.4.4.2 Manufacture of other steel pipes		B
5.4.5 Manufacture of metal powder (except metal powder for shot blasting)		A3
5.4.6 Manufacture of ferro-alloy		A4
5.4.7 Manufacture of cast iron parts		
5.4.7.1 Manufacture of ductile cast parts	Project must use an induction furnace in the production process.	A2
5.4.7.2 Manufacture of other cast parts	Project must use an induction furnace in the production process.	A3
5.4.8 Manufacture of forged iron/steel parts		A3
5.4.9 Rolling, drawing, casting or forging of non-ferrous metals		A4
5.4.10 Coil center	Project shall not eligible for machinery import duty exemption.	B

Activities	Conditions	Incentives
5.4.11 Manufacture of metal products including metal parts		
5.4.11.1 Manufacture of products from metal powder	Project must have additive manufacturing and/or sintering process.	A3
5.4.11.2 Manufacture of ferrous metal products or ferrous metal parts	Project must have metal forming process continuing from iron/steel casting process (using induction furnace) or iron/steel forging process, e.g. machining and stamping within the same project.	A3
5.4.11.3 Manufacture of metal products or metal parts from 3D printer		A3
5.4.11.4 Manufacture of Non-ferrous metal products including Non-ferrous metal parts	Project must have metal forming process continuing from pressing, pulling, casting or forging of Non-ferrous metal within the same project.	A4
5.4.11.5 Manufacture of other metal products including other metal parts	Project must have metal forming process such as machining, stamping, and bending.	B
5.4.12 Surface treatment or anodized surface treatment (except coating or coloring treatment for a decoration purpose)		
5.4.12.1 Plating, Coating, modifying or		A4

Activities	Conditions	Incentives
changing the surface using Advanced Technologies		
5.4.12.2 Plating, Coating, modifying or changing the surface using Basic Technologies	Project must have a chemical process and/or a electrical process for plating, coating, modifying or changing the surface.	B
5.4.13 Heat Treatment	Cyanide is prohibited in the process of heat treatment.	A4
5.4.14 Manufacture and fabrication of metal products for industry or platform repair for petroleum industry		
5.4.14.1 Manufacture and fabrication of metal products for industry	Project must have engineering design.	A3
5.4.14.2 Platform repair for petroleum industry		A4
5.4.15 Manufacture of metal platform for construction or fabrication industry	Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).	A2

Section 6 Chemical and Petrochemical Industry

Activities	Conditions	Incentives
6.1 Manufacturing of chemical		
6.1.1 Manufacture of Hydrogens		
6.1.1.1 Manufacture of Hydrogens, and its related products such as Green Ammonias from Water via Renewable Energy	<ol style="list-style-type: none"> 1. Project must have electrolysis of water. 2. Project must use renewable energy such as solar energy or wind energy without emit carbon dioxide from process. 	A1
6.1.1.2 Manufacture of Hydrogens via Hydrocarbons or Fossil Fuels	Project must use carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology.	A2
6.1.2 Manufacture of chemical fundamental fertilizers		A2
6.1.3 Manufacture of other chemicals	<ol style="list-style-type: none"> 1. Manufacture of substances contributing to global warming that Thailand is obliged to reduce or stop using in compliance with international agreements shall not be promoted. 2. Project with only mixing, dilution or phase transition process shall not be promoted. 	A4
6.2 Manufacturing of chemical products for industry	<ol style="list-style-type: none"> 1. Manufacture of the following chemical products shall not be promoted. <ol style="list-style-type: none"> 1.1 Consumer chemical products such as paints, cleaning liquids, automotive lubricants, mixed chemical fertilizers, pesticides, and insecticides 1.2 Construction chemical products such as tile adhesive and concrete admixture 1.3 Substances contributing to global warming that Thailand is obliged to reduce or stop using in compliance with international agreements 	A4

Activities	Conditions	Incentives
	2. Project with only mixing, dilution or phase transition process shall not be promoted.	
<p>6.3 Manufacture of petrochemical products</p> <p>6.3.1 Oil refinery</p> <p>6.3.2 Natural gas separation plants</p> <p>6.3.2.1 Natural gas separation plants using carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology</p> <p>6.3.2.2 Natural gas separation plants using general technology</p> <p>6.3.3 Manufacture of petrochemical products</p> <p>6.3.3.1 Manufacture of petrochemical products using carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology</p>		<p>B</p> <p>A2</p> <p>A3</p> <p>A2</p>

Activities	Conditions	Incentives
<p>6.3.3.2 Manufacture of petrochemical products using general technology</p> <p>6.3.4 Manufacture of specialty polymers or specialty chemicals including related products under the same project</p> <p>6.3.5 Manufacture of specialty plastic compounds or specialty rubber compounds including related products under the same project</p>		<p>A3</p> <p>A2</p> <p>A3</p>
<p>6.4 Manufacture of plastic products</p> <p>6.4.1 Manufacture of plastic products for industrial goods and parts</p> <p>6.4.2 Manufacture of plastic products for consumer goods (such as plastic packaging)</p> <p>6.4.3 Manufacture of multilayer plastic packaging</p> <p>6.4.3.1 Manufacture of multilayer plastic packaging through a co-extrusion process</p>	<p>Project must have plastic forming process.</p> <p>Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).</p> <p>Product must integrate not less than 3 layers of plastics.</p>	<p>B</p> <p>A2</p> <p>A3</p>

Activities	Conditions	Incentives
<p>6.4.3.2 Manufacture of multilayer plastic packaging through lamination process or combination between lamination and co-extrusion process</p>	<p>Product must integrate not less than 4 layers of plastics.</p>	<p>A4</p>
<p>6.4.4 Manufacture of Aseptic plastic packaging</p>	<p>Project must be certified by clean room standard such as ISO 14611 Class 7 (Clean Room), Federal Standard 209 E Class 10000 or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A3</p>
<p>6.4.4.1 Manufacture of Aseptic plastic packaging certified by clean room standard</p>		
<p>6.4.4.2 Manufacture of Aseptic plastic packaging which product properties are certified by relevant standards</p>	<ol style="list-style-type: none"> 1. Project must have hygienic production process. 2. Product must be certified by international standards such as Global Food Safety Initiative (GFSI), British Retail Consortium Global Standard (BRCGS) or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline. 	<p>A4</p>
<p>6.4.5 Manufacture of antistatic Plastic Packaging</p>	<p>Project must be certified by clean room standard such as ISO 14611 Class 7 (Clean Room) or Federal Standard 209 E Class 10000 before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A3</p>

Activities	Conditions	Incentives
<p>6.4.6 Manufacture of plastic packaging with other special properties</p>	<ol style="list-style-type: none"> 1. Manufacture of plastic packaging in the target group to be reduced or eliminated according to “Thailand's roadmap on plastic waste management” stipulated by the Ministry of Natural Resources and Environment shall not be promoted. 2. Project must have plastic forming process. 3. Product properties must be certified by an agency approved by the Board or certified by international standards. 	A3
<p>6.4.7 Manufacture of recycled plastic pellets including related products under the same project</p>		
<p>6.4.7.1 Manufacture of recycled plastic pellets with properties equivalent to virgin plastic pellets including related products under the same project</p>	<ol style="list-style-type: none"> 1. Product must have properties equivalent to virgin plastic pellets which are certified by an agency approved by the Board or certified by international standards. 2. Project must use domestic plastic scraps as raw materials. 	A2
<p>6.4.7.2 Manufacture of recycled plastic pellets including related products under the same project</p>	<ol style="list-style-type: none"> 1. Project must use plastic scraps at least 70 percent of the total plastic raw materials (by weight). 2. Project must use domestic plastic scraps as raw materials. 	A4

Activities	Conditions	Incentives
<p>6.4.8 Manufacture of smart packaging and/or parts</p> <p>6.4.8.1 Manufacture of active packaging and/or parts</p>	<ol style="list-style-type: none"> 1. Product must have properties to interact between the package and the product inside and/or external environment in order to prolong shelf life and/or maintain quality or property of the product inside. 2. Project must have a process to produce substances with the properties in Item 1, such as antimicrobial and oxygen scavenger. 3. In the case of smart packaging, the project must have a package molding process. 4. Product properties must be certified by an agency approved by the Board or certified by international standards. 	A2
<p>6.4.8.2 Manufacture of intelligent packaging and/or parts</p>	<ol style="list-style-type: none"> 1. Product must have the properties to indicate the quality of the products or warn of anticipated problems showing on the package or through communicating with users (excluding Radio Frequency Identification: RFID) 2. Project must have a process to produce substances with the properties in Item 1 such as thermochromic and photochromic ink. 3. In the case of smart packaging, the project must have a package molding process. 4. Product properties must be certified by an agency approved by the Board or certified by international standards. 	A2

Activities	Conditions	Incentives
<p>6.4.8.3 Manufacture of smart packaging and/or parts from substances that create intelligent features</p>	<p>Project must include the molding process for smart packaging and/or parts.</p>	<p>A4</p>
<p>6.5 Manufacture of pulp or paper</p>		
<p>6.5.1 Manufacture of hygienic pulp or hygienic paper</p>	<p>Project must be certified by clean room standard such as ISO 14611 Class 5 (Clean Room), Federal Standard 209 E Class 100 or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A2</p>
<p>6.5.2 Manufacture of specialty pulp or specialty paper</p>	<p>Project must be certified by international standards such as US-FDA, GMP, or Food Grade before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A3</p>
<p>6.5.3 Manufacture of recycled pulp</p>		
<p>6.5.3.1 Manufacture of recycled pulp including related products under the same project which use only domestic paper scraps for recycled pulp production.</p>	<p>In case of manufacture product from continual process within the same project, project must use recycled pulp (self-produced) at least 80 percent of the total raw materials (by weight).</p>	<p>A3</p>

Activities	Conditions	Incentives
<p>6.5.3.2 Manufacture of recycled pulp including related products under the same project which use import paper scraps for recycled pulp production.</p>	<p>In case of manufacture product from continual process within the same project, project must use recycled pulp (self-produced) at least 80 percent of the total raw materials (by weight).</p>	<p>A4</p>
<p>6.5.4 Manufacture of environmental-friendly pulp including related products under the same project</p>	<p>Project must be certified by international standards concerning environmental friendliness such as Forest Stewardship Council (FSC), Sustainable Forestry Initiative (SFI), and Carbon Footprint Reduction before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A2</p>
<p>6.6 Manufacture of products from pulp or paper</p>		
<p>6.6.1 Manufacture of products from hygienic pulp or paper certified by clean room standard</p>	<p>Project must be certified by clean room standard such as ISO 14611 Class 5 (Clean Room), Federal Standard 209 E Class 100 or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p>	<p>A3</p>
<p>6.6.2 Manufacture of products from hygienic pulp or paper which product properties are certified by relevant standards</p>	<ol style="list-style-type: none"> 1. Project must have hygienic production process. 2. Product must be certified by international standards such as Global Food Safety Initiative (GFSI), British Retail Consortium Global Standard (BRCGS) or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline. 	<p>A4</p>

Activities	Conditions	Incentives
6.6.3 Manufacture of paper products coated with bio-plastics	Project must use biodegradable plastic for coating process.	A4
6.6.4 Manufacture of paper and/or high-performance paper products	<ol style="list-style-type: none"> 1. Project must include an engineering design process such as special load-bearing capacity or shockproof capacity to produce paper and/or high- performance paper products. 2. Product properties must have greater performance compare to Thailand Industrial Standard and certified by an agency approved by the Board or certified by international standards. 	A3
6.6.5 Manufacture of products from recycled pulp or paper	<ol style="list-style-type: none"> 1. Product must use recycled pulp at least 80 percent of the total raw materials (by weight). 2. Project must have a molding process for the manufacture of products from recycled paper. 	A4
6.6.6 Manufacture of products from environmental friendly pulp or paper	<ol style="list-style-type: none"> 1. Product must use environmental-friendly raw materials which must be certified by international standards concerning environmental friendliness such as Forest Stewardship Council (FSC), Sustainable Forestry Initiative (SFI), and Carbon Footprint Reduction. 2. Project must have a molding process for the manufacture of products from environmental friendly paper. 	A4
6.6.7 Manufacture of products from pulp or paper such as paper boxes	Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).	A2

Section 7 Public Utilities

Activities	Conditions	Incentives
7.1 Public utilities and basic services		
7.1.1 Production of electricity or electricity and steam from garbage or refuse derived fuel		A1
7.1.2 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	In case of, production of electricity from solar energy, must have capacity of solar cell not less than 200 kilowatts at each power distribution point.	A2
7.1.3 Production of electricity or electricity and steam from hydrogen		A2
7.1.4 Production of electricity or electricity and steam from other energy sources	Project must use cogeneration system or in case of using coal, the project must only use clean coal technology.	A4
7.1.5 Production of tap water, industrial water or steam From waste	Project must receive a permit for factory license no. 101 i.e. central waste treatment.	A2
7.1.6 Production of tap water, industrial water or steam		A3
7.1.7 Energy Service Company (ESCO)	Project must be approved by Ministry of Energy before submitting an investment promotion application.	A1
7.1.8 Recycling and reuse of unwanted materials	<ol style="list-style-type: none"> 1. Unwanted materials in the project must be generated from domestic sources only. 2. Project must have separation or processing of unwanted materials using modern technology, as approved by the Board. 3. Project must be located in an industrial estate or promoted industrial zone. 	A2

Activities	Conditions	Incentives
7.1.9 Sorting/Separation Service of Unwanted Materials, which located in an industrial estate or promoted industrial zone	<ol style="list-style-type: none"> 1. Unwanted materials in the project must be generated from domestic sources only. 2. Project must have separation or processing of unwanted materials using modern technology as approved by the Board. 3. Project must receive a permit of factory license no. 105 i.e. sorting or sewage landfill factory of unwanted which type and qualification defined in Factory Act. 	A3
7.1.10 Sorting/Separation Service of Unwanted Materials	<ol style="list-style-type: none"> 1. Unwanted materials in the project must be generated from domestic sources only. 2. Project must have separation or processing of unwanted materials using modern technology, as approved by the Board. 3. Project must receive a permit of factory license no. 105 i.e. sorting or sewage landfill factory of unwanted which type and qualification defined in Factory Act. 4. Project must have capital investment (excluding cost of land and working capital) of not less than 200 million baht. 	A4
7.1.11 Manufacture of Refuse Derived Fuel	<ol style="list-style-type: none"> 1. Project must be located in industrial estate or promoted industrial zone, except project which does not use thermal in smelting or burning process. 2. Unwanted materials in the project must be generated from domestic sources only. 3. Project must have modern production process as approved by the Board. 	A2

Activities	Conditions	Incentives
7.1.12 Waste treatment or disposal	In case of project use landfill method, only hazardous waste treatment shall be promoted and project must receive approval of environmental impact assessment from the Office of Natural Resources and Environmental Policy and Planning (ONEP) before applying submitted investment promotion application.	A2
<p>7.2 Real estate development for industrial use</p> <p>7.2.1 Industrial zone or industrial estate</p>	<ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Project in Bangkok and Samut Prakan are not eligible for promotion. 3. Total land area of the project must not be less than 500 rai. 4. Factory-designated area must not be less than 60 percent and not more than 75 percent of the total area, except projects with a total area of over 1,000 rai, whose factory-designated area must be approved by the Board 5. Other conditions as specified by the Board as follows: <ol style="list-style-type: none"> 5.1 Standard of main road. <ul style="list-style-type: none"> - In case of total land area of the project is over 1,000 rai, the road must have 4 lanes of not less than 30 meters wide, including road surface of not less than 14 meters wide, traffic island and pavement of not less than 2 meters wide each side and road shoulder or 	A3

Activities	Conditions	Incentives
	<p>surface wide enough for an emergency stop.</p> <p>- In case of total land area of the project is over 500 and up to 1,000 rai, the road must have 2 lanes with road not less than 20 meters wide, including road surface of not less than 7 meters wide and pavement of not less than 2 meters wide each side and a road shoulder or surface wide enough for an emergency stop.</p> <p>5.2 The minor road must have a surface of not less than 8.5 meters wide and a shoulder of not less than 2 meters wide each side.</p> <p>5.3 Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool.</p> <p>5.4 Wastewater discharge system must be completely separate from rainwater discharge system.</p> <p>5.5 Project must have an appropriate system of collection and elimination of garbage, as approved by the Board.</p> <p>5.6 Factories located in industrial zones must be according to target industries, and not on the list of forbidden industries, specified in the environmental impact assessment report approved by the Expert Review Committee of the Office</p>	

Activities	Conditions	Incentives
<p>7.2.2 Smart industrial estate or industrial zone</p>	<p>of Natural Resources and Environmental Policy and Planning (ONEP).</p> <p>5.7 The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office.</p> <p>5.8 The zone must develop about 25 percent of its total land area, or as approved by the Board, for public utility services within 2 years from the date of investment promotion certificate issuance</p> <ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Project must provide all of the 5 smart systems as following i.e. Smart Facilities, Smart IT, Smart Energy, Smart Economy along with other smart system at least 1 the following i.e. Smart Good Corporate Governance, Smart Living and Smart Workforce. 3. Project must receive approval from the joint-committees from Industrial Estate Authority of Thailand and Thailand Board of Investment before submitting an investment promotion application. 4. Total land area of the project must not be less than 250 rai. 5. Factory area must not be less than 60 percent and not over 75 percent of the total land area. An exception is given to business with over 1,000 rai of land, conditions of 	<p>A2</p>

Activities	Conditions	Incentives
	<p>which shall be in conformity with the approval of the Board.</p> <p>6. Other conditions, either operate by project owner or provide by project owner, as follows:</p> <p>6.1 Standard of main road:</p> <ul style="list-style-type: none"> - In case the land area is over 1,000 rai, there must be a 4-lane road with not less than 30-meter right-of-way, 14-meter surface, as well as traffic island and pavement of not less than 2 meters in width on each side. Road shoulders must be wide enough to accommodate car parking in case of emergency. - In case of total land area of the project is over 250 and up to 1,000 rai, the road must have 2 lanes with road not less than 20 meters wide, including road surface of not less than 7 meters wide and pavement of not less than 2 meters wide each side and a road shoulder or surface wide enough for an emergency stop. <p>6.2 Feeder road standard: Road surface must not be less than 8.50 meters with road shoulders of not less than 2 meters in width on each side.</p> <p>6.3 Wastewater treatment system must be appropriate for wastewater quality and in conformity with wastewater standard as prescribed by law.</p>	

Activities	Conditions	Incentives
	<p>Treated wastewater storage pond must also be available.</p> <p>6.4 Wastewater discharge system must be completely separate from rainwater discharge system.</p> <p>6.5 Appropriate waste collecting, storage, and disposal system as approved by the Board.</p> <p>6.6 Factories using the area must be in conformity with the targeted industries and prohibited industries as stipulated in the environmental impact assessment report approved by the committee of experts of the Office of Natural Resources and Environmental Policy and Planning</p> <p>6.7 Project must provide public utility systems namely electricity, water supply and tap water, telephone, and postage service sufficient for factories in the industrial area.</p> <p>6.8 Project must arrange for land improvement for about 25 percent of the total area or for the area as approved by the Board in order that public utilities shall be ready for service within 2 years from the date of promotion certificate issuance.</p> <p>7. Project must be fully operated as approved by the Board within 5 years after its first income.</p>	

Activities	Conditions	Incentives
<p>7.2.3 Specific Industrial Estates</p> <p>7.2.3.1 Food innovation industrial zone</p>	<p>8. In case project is located in Eastern Economic Corridor (EEC), project shall receive a 50 percent reduction from the normal rate of corporate income tax on the net profit derived from the investment for a period of 5 years counting from the end of the corporate income tax exemption.</p> <p>1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</p> <p>2. Project must be located in the areas approved by The Ministry of Higher Education, Science, Research and Innovation and the Office of the Board of Investment.</p> <p>3. Project must have the science, technology and innovation infrastructure ready to support commercial R&D such as operational R&D laboratories, pilot plants, production trial areas, market testing areas (Living lab), and space for rent for the private sector to establish R&D and innovation center.</p> <p>4. Project must have a central lab with equipment and apparatus necessary for R&D and innovation activities, as well as stationed technicians to support the private sector in conducting R&D and innovation activities.</p> <p>5. Project must provide facilities such as conference room, seminar room, communication, systems, and electrical backup system.</p>	<p>A1</p>

Activities	Conditions	Incentives
7.2.3.2 Science and Technology Park	<ol style="list-style-type: none"> 6. Project must have appropriate wastewater and sewage treatment system in accordance with the regulation. 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Project must have an Incubation Center. 3. Project must have a modern system for both domestic and international communication and telecommunication. 4. Project must have a continuous electricity backup system. 5. Project must have other facilities as approved by the Board. 	A1
7.2.3.3 Gem and jewelry industrial zone	<ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. The total area must not be less than 100 rai. 3. Area for operations related to gems or jewelry must not be less than 40 percent of the total area. 4. Projects must provide appropriate security systems. 5. Projects must have meeting rooms, exhibition halls and business centers. 	A3
7.2.3.4 Logistics Park	<ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. The total area must not be less than 200 rai and the project must invest in establishing a warehouse for lease or sale with a total area of not less than 50,000 square meters. 	A3

Activities	Conditions	Incentives
<p>7.2.3.5 Aircraft or aerospace industrial zone or industrial estate</p>	<ol style="list-style-type: none"> 3. Project must be located either within 50 kilometers of a port, an airport, a customs checkpoint and an inland container depot (ICD) or in a Free Zone. 4. Project must designate some or the entirety of its area as a Free Zone. 5. Project must have a station to load and unload containers, or a truck terminal and a container depot that can handle at least 50 containers. 6. Project must install main telecommunication infrastructure that provides hi-speed communications that link the logistics park to domestic and international communication hubs. 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. The total area must not be less than 100 rai. 3. Projects must allocate some or all of its area for bonded warehouse or free zone. 4. Project must have an area for aircraft and parts maintenance and repair centers. 5. Project must have sufficient public utilities and facilities such as roads, rainwater drainage and flood prevention systems, waterworks, wastewater treatment system, telecommunications and electricity systems, fire protection system, industrial waste management system and an appropriate security system as approved by the Board. 	<p>A3</p>

Activities	Conditions	Incentives
<p>7.2.3.6 Agri-food industrial zone or industrial estate</p>	<ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Project must not be located in Bangkok and Samut Prakan provinces. 3. Project must have an area of not less than 200 rai. The area for the industrial operation shall not be less than 60% and not more than 75% of the total area. 4. Project must have areas for operation facilities in the agricultural industry; agricultural processing; food processing; activities utilizing agricultural products, by-products, agricultural scraps or wastes as main raw materials. The area shall also include scientific and technological support and personnel development services in a proportion of not less than 80% of the total area for the operation facilities. 5. Project is required to have the following services and facilitations: <ul style="list-style-type: none"> - Laboratory/testing facilities - Institutions for training or developing agricultural or food knowledge - Basic utilities which are suitable and standardized or as per details approved by the Board 	<p>A3</p>
<p>7.2.4 Building development for industrial plant and warehouse</p>	<p>Project must be located in Southern Border Provinces and Special Economic Zone.</p>	<p>A2</p>

Section 8 Digital Industry

Activities	Conditions	Incentives
8.1 Development of software, digital platform or digital content	<ol style="list-style-type: none"> 1. The minimum investment capital of each project must not be less than 1,500,000 baht per year calculated on the basis of the expenditure on salaries for Thai information technology personnel additionally employed after applying for investment promotion. 2. Project must have development process of software, digital platform or digital content in Thailand as stipulated by the Office. 3. Project is allowed to utilize the existing or used machinery. 4. The investment promotion of this activity does not include the retail and wholesale of all types of products. 5. The corporate income tax exemption cap accounts for 100 percent of the actual expenditure in the year of application for the incentive as follows: <ul style="list-style-type: none"> - Expenditure on salaries for Thai information technology personnel additionally employed in comparison with Thai information technology personnel employed before the submission date of application for investment promotion. - Expenditure on the information technology development related training course to develop Thai personnel's skills. - Expenditure on the operation to acquire the standard quality system certificate ISO 29110 or CMMI from Level 2 or other equivalent international standards. 	A2

Activities	Conditions	Incentives
<p>8.2 Digital Infrastructure</p> <p>8.2.1 Data center</p>	<ol style="list-style-type: none"> 1. Project must provide complementary service for customers located in project such as server co-location, managed service, customer's server backup service, disaster recovery service (DRS), Data Hosting. 2. Area of data center must not be less than 3,000 square meters. 3. Project must have a main hi-speed telecommunication system linking the data center with domestic and international telecommunication centers for at least 4 systems. The domestic telecommunication system must have a speed of at least 10 Gbps each, for at least 3 systems, and the total speed of the whole system must be at least 60 Gbps. 4. Project must be able to service clients during maintenance or during equipment replacement in the system (concurrently maintainable). 5. Project must have a "Continuous Rating" generator, which is capable of supporting the entire electricity needs of the Data Center, with a backup generator that can support the need for electricity when one of the generators does not function properly. 	<p>A1</p>

Activities	Conditions	Incentives
8.2.2 Cloud service	<ol style="list-style-type: none"> 6. Project must have equipment or backup system such as UPS, IT Cooling and UPS Cooling. This system or equipment needs to be able to function immediately after a main system fails to function properly and this must ensure the failure in the main system does not affect service. 7. Project must have backup independent distribution paths in electricity distribution system. 8. Project must have a failure prevention system to prevent risks from damage or any malfunction in any equipment. 9. Project must have a highly efficient air conditioning system, with backup system. 10. Project must have fire prevention system for the entire area. 11. Project must have a 24-hour security system. 12. Project be certified with ISO/IEC 27001 (data center) before exercising the incentive of corporate income tax exemption and before the full operation deadline. 1. Project must be located in at least 2 data centers in Thailand that are certified with ISO/IEC 27001. 2. Project must have connection among all related data center with speed of at least 10 Gbps for each connection, with backup connection at the same speed. 	A1

Activities	Conditions	Incentives
<p>8.2.3 International high-speed marine communication circuits</p>	<p>3. Project must be certified with ISO/IEC 27001 (cloud security) and ISO/IEC 20000-1 (cloud service) before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>Project must obtain a license for international high-speed marine communication circuits from the Broadcasting Commission (BC) and the Office of The National Broadcasting and Telecommunications Commissions (NBTC) before applying for the promotion.</p>	<p>A2</p>
<p>8.3 Digital ecosystem supported business</p> <p>8.3.1 Innovation park</p>	<ol style="list-style-type: none"> 1. There must be investment in or providing of basic public utility such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems. 2. There must be incubation plan for innovation development as approved by the Board. 3. There must be ecosystem creating plan or creation of technology community, as well as the provision of Maker Space or Fabrication Laboratory for development of Prototype. 4. There must be employment of mentor to provide advice on business operation and innovation development. 5. The service area must not be less than 1,000 square meters. 	<p>A1</p>

Activities	Conditions	Incentives
8.3.2 Maker space or fabrication laboratory	<ol style="list-style-type: none"> 1. There must be space provided as laboratory for development of innovation or prototype. 2. There must be basic tools or equipment for prototype development such as CNC Machine, 3D Printer, Water jet, Tooling, Software Tools for development of artificial intelligence, Petri dish and chemical mixing equipment. 3. There must be mentor to provide advice for development of innovation or prototype. 4. There must be public utilities in the project such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems. 	A3
8.3.3 Co-working space	<ol style="list-style-type: none"> 1. The service area must not be less than 2,000 square meters. 2. The investment (excluding cost of land and working capital) must not be less than 10 million baht. 3. There must be management elements i.e., Co-Working Management, Membership Management System, and Supporting Management. 4. There must be provision of basic tools or equipment for servicing such as office equipment, computer, printer. 	B

Activities	Conditions	Incentives
	<p>5. There must be basic public utility in the project such as high speed fiber optic communication system, uninterruptible power supply, air conditioning system, fire suppression and accident prevention systems.</p>	
<p>8.4 Smart City Development</p> <p>8.4.1 Smart City Area Development</p>	<ol style="list-style-type: none"> 1. Shares must be held by Thai nationals no less than 51 percent of the registered capital. 2. Project must provide the communications infrastructure to support smart systems, such as fiber optic and public Wi-Fi. 3. Project must provide smart environment system and at least one of the following six systems, including smart mobility, smart people, smart living, smart economy, smart governance, and smart energy. 4. Project must provide the data storage and data management system connecting to open data platform. 5. The applicants must be approved by the Board or agencies responsible for smart city development before applying for investment promotion. 6. Project must set out and follow KPIs in line with area development targets. 7. Project must organize public hearing from local communities and propose public investment plan. 	A2

Activities	Conditions	Incentives
8.4.2 Smart city system development	<p>8. Project located in the Eastern Economic Corridor (EEC) area shall be entitled to 50 percent corporate income tax deduction for a period of 5 years as from the day the corporate income tax exemption period ends.</p> <p>1. Project must develop, install, and provide services in one or more aspects of smart city system as stipulated by the Board, such as smart mobility, smart people, smart living, smart economy, smart governance, smart energy, and smart environment.</p> <p>2. Project must be part of a smart city development project approved by the Board or agencies responsible for smart city development.</p> <p>3. Project located in the Eastern Economic Corridor (EEC) area shall be entitled to 50 percent corporate income tax deduction for a period of 5 years as from the day the corporate income tax exemption period ends.</p>	A2

Section 9 Creative Industry

Activities	Conditions	Incentives
9.1 Creative product design and development	<ol style="list-style-type: none"> Project must consist of 2 components, as follows: <ol style="list-style-type: none"> Information system for design Conceptual design and creation system Project must consist of one of the following components: <ol style="list-style-type: none"> Engineering design system Prototype design creation and performance testing system Prototype standard testing and user acceptance testing system At least 70% of total employees in the project must be Thai. Project must have expenses on salaries for research and development personnel of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1 million baht (excluding cost of land, working capital, and vehicle). 	A1
9.2 Manufacture of technical fiber or functional fiber	Project must be approved by related agencies such as Thailand textile institute, National Innovation Agency (Public Organization).	A2
9.3 Manufacture of functional yarn or functional fabric	Project must be approved by related agencies such as Thailand textile institute, National Innovation Agency (Public Organization).	A3
9.4 Manufacture of recycled fiber	Project must use domestic scraps or waste only.	A4
9.5 Manufacture of other fiber or yarn or fabric		B

Activities	Conditions	Incentives
9.6 Bleaching, dyeing and finishing, or printing and finishing, or printing	<ol style="list-style-type: none"> 1. Project must be located or expand in industrial estates or promoted industrial zones that have waste treatment and environmental protection and control systems according to section 30 of the announcement of the Ministry of Industry. 2. In case project is not located in condition 1., only expansion of existing projects will be permitted. Project must also have measures to reduce environmental impact. 3. For the textile industry, digital printing businesses can be located in all areas. 4. Project applying for investment promotion under the Smart and Sustainable Industry Measure by reducing environmental impact is allowed to be located in the existing business area, whether the business is located in industrial estates or promoted industrial zones according to Section 30 of the announcement of the Ministry of Industry or not. 5. Environment-friendly technology must be used in all cases. 	A3
9.7 Manufacture of garments and household textiles		B
9.8 Manufacture of bags or shoes or products made of leather or artificial leathers.		B
9.9 Manufacture of gems and jewelry or parts including raw materials and prototype		A4
9.10 Manufacture of sports equipment or parts		B

Activities	Conditions	Incentives
9.11 Manufacture of musical instrument		B
9.12 Manufacture of furniture or parts		B
9.13 Manufacture of toys		B
9.14 Manufacture of printed matter		B
9.15 Thai motion picture production	Project must have production of Thai motion picture such as production of movies, documentaries, television programs, animation but does not include production of a commercial.	A3 (with no limit on the income tax exemption)
9.16 Motion picture support services	<p>Motion picture support services shall include production of movies, documentaries, animation and commercial, which have one of the following scopes of business:</p> <ol style="list-style-type: none"> 1. Rental services of movie production equipment and/or movie production props must have main equipment/machinery such as camera, grip equipment, light set. 2. Film development and duplication services must have main equipment/machinery such as film development machine, film duplication machine, digital film duplication machine. 3. Sound recording services must have main equipment/machinery such as digital sound recorder, digital sound editing machine, digital sound mixing machine. 4. Picture technical services must have machines and equipment capable of creating special pictures that are not possible with cameras. The service providers must have main equipment and machinery such as 	A3

Activities	Conditions	Incentives
	<p>standard definition/high definition digital recorders, editing suites, digital compositing and special effect creation.</p> <p>5. Coordination services for foreign movie production in Thailand must include coordinating with related government agencies for permits, location scouting and sourcing of staff and movie equipment.</p> <p>6. Standardized movie production studio rental services for movie and television program production, both indoor and outdoor studio.</p>	
9.17 Industrial zone for motion picture production (Movie Town)	<p>Must provide the following facilities as follows:</p> <p>1. Standardized movie production and/or television program studio, both indoor and outdoor studio.</p> <p>2. Post production service such as visual effect, computer graphic, animation and sound recording studio.</p>	A3

Section 10 High Value Service

Activities	Conditions	Incentives
<p>10.1 Professional services</p> <p>10.1.1 Trade and investment Support Office (TISO)</p>	<ol style="list-style-type: none"> 1. Annual selling and administrative expenses must be at least 10 million baht. 2. Must have a business plan and scope of business as follows: <ol style="list-style-type: none"> 2.1 Monitoring and/or servicing to associated enterprises including office building or factory building, rental service for associated enterprise and lending to associated enterprises outside the scope of a treasury center and can be implemented under the exchange control laws such as <ul style="list-style-type: none"> - Lending of foreign currency loans to associated enterprises in foreign countries - Lending of Thai baht loans to associated enterprises in Thailand - Lending of Thai baht loans to associated enterprises in Vietnam and countries bordering Thailand, with a requirement of using them for trading and investment in Thailand or in aforementioned countries only 2.2 Advisory services on business operations, except those engaged in buying and selling securities, foreign currency exchange, accounting, legal, advertising, architectural and civil engineering businesses. 2.3 Information services on goods sourcing. 	B

Activities	Conditions	Incentives
	<p>2.4 Engineering and technical services, excepts those related to architectural and civil engineering services.</p> <p>2.5 Business activities related to machinery, engines, tools and equipment, manufactured by associated enterprise or officially authorized by manufacturer. Project must have at least one of the following scopes of business:</p> <ul style="list-style-type: none"> - Importing of wholesale - Training Services - Installation, maintenance and repair - Calibration <p>2.6 Wholesaling of products manufactured in Thailand.</p> <p>2.7 International business process outsourcing whose services are provided through telecommunication networks such as Administration Services, Finance & Accounting Services, Human Resource Services, Sales & Marketing Services, Customer Services and Data Processing.</p> <p>3. In case of offering loans to associated enterprises, the scope of servicing business must be services in the aspects that are not the loans specified in 2.1 or include at least one of those listed in 2.2-2.7.</p> <p>4. Not eligible for imported duties on machinery exemption.</p>	

Activities	Conditions	Incentives
10.1.2 International Business Center (IBC)	<p>1. Must have business plans in providing services for associated enterprises as follows:</p> <ul style="list-style-type: none"> 1.1 General management, business planning, and business cooperation 1.2 Procurement of raw materials and parts 1.3 Research and development of products 1.4 Technical support 1.5 Marketing and sales promotion 1.6 Human resources management and training 1.7 Financial advisory services 1.8 Economic and investment analysis and research 1.9 Credit management and control 1.10 Financial management service of the treasury center 1.11 International trade business 1.12 Lending to associated enterprises outside the scope of business in Item 1.10 which can be implemented under the exchange control laws such as <ul style="list-style-type: none"> - Lending of foreign currency loans to associated enterprises in foreign countries - Lending of Thai baht loans to associated enterprises in Thailand - Lending of Thai baht loans to associated enterprises in Vietnam and countries bordering Thailand with a requirement of using them for trading and investment in Thailand or in aforementioned countries only 	B

Activities	Conditions	Incentives
	<p>1.13 Office building or factory building rental service for associated enterprise</p> <p>1.14 Other supporting services as approved by the Board</p> <p>2. The paid-up registered capital must not be less than 10 million baht.</p> <p>3. Project must employ at least 10 skilled and knowledgeable staff for IBC, exceptions are made for the cases when that business provides only financial management service of treasury center to its associated enterprises; in such cases at least 5 skilled and knowledgeable employees must be employed.</p> <p>4. In case of operating international trade business and office building or factory building rental service for associated enterprise, at least 1 scope of business listed in 1.1-1.10 must be involved.</p> <p>5. In case of offering loans to associated enterprises; at least 1 scope of business listed in 1.1-1.9 must be involved.</p> <p>6. Only machinery used for R&D and training activities are eligible for import duty exemption.</p> <p>7. Not eligible for import duty exemption on raw and essential materials used in the production for export.</p>	

Activities	Conditions	Incentives
10.1.3 International Procurement Office (IPO)	<ol style="list-style-type: none"> 1. Project must be procurement of raw materials, parts, and components used in manufacturing industries. 2. Project must own or rent a warehouse and manage inventory with the IT-based system exclusive for warehouse management. 3. Project must have appropriate activities of merchandise procurement and management such as quality inspection and packaging. 4. Project must have several procurement resources, at least including a domestic resource. 5. Project must be domestic wholesale and/or overseas exports. 6. The paid-up registered capital must not be less than 10 million baht. 	B
10.2 Research and Development	<ol style="list-style-type: none"> 1. Project must have one of the following scopes of business: <ol style="list-style-type: none"> 1.1 Basic research refers to theoretical or operational activities that are conducted to explore new knowledge from basic natural phenomena and factual observation, without initially considering the application. 1.2 Applied Research refers to research that applies basic knowledge to solve or develop a concept for commercial purpose, with the objective to obtain a new product or process. Applied research includes related activities such as formula development, product design, and production process design for use at an industrial or commercial level. 	A1

Activities	Conditions	Incentives
	<p>1.3 Pilot development refers to activities performed to magnify a production scale from basic research and applied research. Pilot development is the development of a prototype and/or production process testing at a semi-industrial level to test the market and/or collect information on suitable conditions for a production process to use a product design at an industrial level.</p> <p>1.4 Demonstration development refers to research and development that further develops results from a pilot development in order to test a production process at an industrial level to verify a technology and production process and to demonstrate the level of integrity of such process and viability on a commercial scale production in both quality control and cost estimation.</p> <p>2. Project must provide details and scope of research and development such as number of project's researchers, academic profile, and work experience of researcher.</p> <p>3. Project must have expenses on salaries for research and development personnel of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1 million baht (excluding cost of land, working capital and vehicle).</p>	

Activities	Conditions	Incentives
10.3 Engineering Design	<ol style="list-style-type: none"> 1. The investment promotion of this activity does not include civil engineering and architectural design. 2. Project must have expenses on salaries for engineering design personnel of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1 million baht (excluding cost of land, working capital and vehicle). 	A1
10.4 Scientific laboratories		A1
10.5 Calibration services		A1
10.6 Product sterilization service		A2
10.7 Human resources development		
10.7.1 Vocational training center	<ol style="list-style-type: none"> 1. Project must have teach or train technical courses in specific fields, including design training center, as approved by the Board. 2. Project must have necessary equipment, vocational training lab, and others. 	A1
10.7.2 High-potential academies and institutions for higher education	<u>High-potential academies</u> <ol style="list-style-type: none"> 1. Project must be high-potential academy, which focuses on science and technology education. 2. Project must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential academies designated by the Cabinet. 3. Project must comply with rules and regulations as approved by the Board. 	A1
	<u>High-potential institutions for higher education</u> <ol style="list-style-type: none"> 1. Project must be high-potential institutions for higher education. In case of foreign investment, projects must be approved by 	A1

Activities	Conditions	Incentives
	<p>the Commission for High-potential Foreign Higher Education Institutions.</p> <p>2. Project must be located in the Eastern Economic Corridor (EEC) or other special economic zones for high-potential institutions for higher education designated by the Cabinet or other zones designated by the Commission for High-potential Foreign Higher Education Institutions.</p> <p>3. Project must comply with rules and regulations as approved by the Board.</p>	
<p>10.8 Tourism promotion services</p> <p>10.8.1 Ferry services or tour boat services or tour boat renting services</p> <p>10.8.2 Tour boat port services</p> <p>10.8.3 Amusement parks</p> <p>10.8.4 Thai cultural centers or Thai art and craft centers</p>	<p>Bare-boat renting service for other to provide boat renting service shall not be promoted.</p> <p>Project must have facilitating equipment such as boat lifting equipment, inland boat deck, or boat garage for maintenance purpose.</p> <p>1. Project must have capital investment (excluding cost of land and working capital) of not less than 500 million baht.</p> <p>2. Project details must be approved by the Board.</p> <p>1. Project must have capital investment (excluding cost of land and working capital) of not less than 30 million baht.</p> <p>2. Performance details must be approved by the Board.</p> <p>3. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</p>	<p>A3</p> <p>A3</p> <p>A3</p> <p>A3</p>

Activities	Conditions	Incentives
10.8.5 Open zoo	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 500 million baht. 2. The area must not less than 500 rai. 3. Project details must be approved by the Board. 4. 15 percent of the total area must be allocated as green area and another 15 percent as car park. 	A3
10.8.6 Museum	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 30 million baht. 2. Project details must be approved by the Board. 	A3
10.8.7 Race tracks	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 1,000 million baht. 2. Project must obtain a standard certificate from the Federation International de L'Automobile (FIA) or Federation International de Motocyclisme (FIM) for the circuits race/track. 3. In case of other track varieties such as drag, drift, and supercross must be constructed according to comparable or international standards or guidelines. 4. Project must have appropriate preventive and controlling measures against environmental damage or against danger or trouble to neighbors. 	A3
10.8.8 Cable car	Project must have capital investment (excluding cost of land and working capital) of not less than 100 million baht.	A3

Activities	Conditions	Incentives
10.8.9 Cruise terminal	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project must have facilities and utilities necessary to support the cruises and tourists such as passenger terminal, customs clearance space and immigration area. 	A3
10.8.10 Man-made attractions	<ol style="list-style-type: none"> 1. Project must have capital investment (excluding cost of land and working capital) of not less than 100 million baht. 2. Project details must be approved by the Board or related government agency. 3. Project must provide technology as a main service. 	A3
10.9 Activities to support tourism		
10.9.1 Hotel	<ol style="list-style-type: none"> 1. Project must have number of rooms and investment as follows: <ol style="list-style-type: none"> 1.1 In case of the hotel has not less than 100 rooms, a minimum investment per room (excluding land cost and working capital) must not be less than 2 million baht. 1.2 In case of the hotel has less than 100 rooms, a minimum investment (excluding land cost and working capital) must not be less than 500 million baht. 1.3 In case of the project apply for promotion under Measure for small and medium enterprise (SMEs). The hotel must provide at least 20 rooms but not less than 99 rooms, a minimum investment per room (excluding cost of land and working capital) must not be less than 1 million baht. 	

Activities	Conditions	Incentives
10.9.2 Convention hall	<p>2. Project must be standardized approved by the Office of the Board of Investment</p> <p>3. Project shall be eligible for the following incentive:</p> <p>3.1 For project located in Krabi, Bangkok, Kanchanaburi, Khon Kaen, Chachoengsao, Chon Buri, Chiang Mai, Nakhon Pathom, Nakhon Ratchasima, Nonthaburi, Pathum Thani, Prachuab Khiri Khan, Phra Nakhon Si Ayuthaya, Phang-nga, Phetchanuri, Phuket, Rayong, Songkla, Samut Prakan, Samut Sakhon, Saraburi and Surat Thani, shall not be eligible for import duty on machinery exemption.</p> <p>3.2 For projects located in other provinces</p>	B
10.9.3 International exhibition center	<p>1. Total convention area must not be less than 4,000 square meters. Total area of the largest hall must not be less than 3,000 square meters.</p> <p>2. Project must have suitable facilities and equipment.</p> <p>3. Project's blueprints must be approved by the Board.</p>	A4 A3
10.10 Mass transit systems, transportation of bulk goods and loading/unloading facilities	<p>1. Indoor exhibition area must not be less than 25,000 square meters.</p> <p>2. Every hall must have a business meeting room.</p>	A3
10.10.1 Commercial airports		A2

Activities	Conditions	Incentives
<p>10.10.2 Air transportation services</p> <p>10.10.3 Maritime transportation services</p> <p>10.10.4 Rail transport</p> <p>10.10.5 Pipeline transportation (except for water pipeline)</p> <p>10.10.6 Loading/unloading facilities for cargo ship</p> <p>10.10.7 Container yards or inland container depots (ICD)</p>	<p>Project must follow the Civil Aviation Authority of Thailand (CAAT) instruction for using used machine import from overseas in the promoted project.</p> <p>Project must use modern loading technology approved by the Board.</p>	<p>A3</p> <p>A2</p> <p>A2</p> <p>B</p> <p>A3</p> <p>A3</p>
<p>10.11 Logistics service centers</p> <p>10.11.1 Distribution centers with smart system</p>	<ol style="list-style-type: none"> 1. Project must include a warehouse with advanced technology and computerized systems such as Automatic Storage and Retrieval Systems (ASRS) and information technology support systems. 2. Project must have capital investment (excluding cost of land and working capital) of at least 1,000 million baht. 3. The following activities must be done within 3 years from the date of issuance of promotion certificate: <ol style="list-style-type: none"> 3.1 Project must utilize a data center or co-location in Thailand for data management. 	<p>A2</p>

Activities	Conditions	Incentives
<p>10.11.2 International Distribution Centers (IDC)</p>	<p>3.2 Project must employ Thai personnel with bachelor degree and above in the fields related to science and technology such as engineering, artificial intelligence and data science at least 20 percent of the total project's employment.</p> <p>3.3 Project must include data analytics or data management activities related to digital transactions in Thailand with substantial local team participation as approved by the Board.</p> <p>3.4 Project must include an advanced digital training program such as Big Data and Data Analytics as approved by the Board.</p> <p>3.5 Project must include research and development activities or a research and development co-operation program with Thai educational or research institutions as approved by the Board.</p> <p>1. The paid-up registered capital must not be less than 10 million baht.</p> <p>2. Project must provide a goods storage facility that is controlled by a modern computerized system.</p> <p>3. Project must have capital investment (excluding cost of land and working capital) of at least 100 million baht.</p> <p>4. The center must distribute goods to at least 5 countries and the proportion of income from the management fee of product that customers distribute abroad must be more than 50 percent of the total income.</p>	<p>A3</p>

Activities	Conditions	Incentives
10.11.3 Distribution Center (DC)	<ol style="list-style-type: none"> 1. The paid-up registered capital must not be less than 10 million baht. 2. Project must provide a goods storage facility that is controlled by a modern computerized system. 	B