

Group	corporate income tax exemption	Exemption of import duty on machinery	Exemption of import duty on raw or essential materials used in manufacturing export products	Non-tax
Group A: shall receive corporate income tax incentives, machinery and raw materials import duty incentives and other non-tax incentives.				
A1	8 year (Without cap) + Merit	✓	✓	✓
A2	8 year + Merit	✓	✓	✓
A3	5 year + Merit	✓	✓	✓
A4	3 year + Merit	✓	✓	✓
Group B: shall receive only machinery and raw materials import duty incentives and other non-tax incentives.				
B1	Merit (some activities)	✓	✓	✓
B2	Merit (some activities)	-	✓	✓

Section 1: Agriculture and Agricultural Products

Section 2: Mineral, Ceramics and Basic Metals

Section 3: Light Industry

Section 4: Metal Products, Machinery and Transport Equipment

Section 5: Electronics and Electrical Appliances Industry

Section 6: Chemicals, Paper and Plastics

Section 7: Service and Public Utilities

List of Activities Eligible for Investment Promotion Under “The 7-Year Investment Promotion Strategies (2015-2021)”

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Section 1: Agriculture and Agricultural Products	
1.5	Animal propagation or animal husbandry
1.5.1	Livestock and aquatic animal propagation
1.5.2	Livestock husbandry or aquaculture (except for shrimp)
1.6	Slaughtering
1.11	Manufacture of natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics)
1.14.1	Manufacture of primary processed Rubber
1.15	Manufacture of products from agricultural by-products or agricultural waste (except for those with uncomplicated production processes, e.g. drying, dehydration)
Section 2: Mineral, Ceramics and Basic Metals	
2.8	Manufacture of intermediate steel, i.e. Slab, Billet and Bloom (Intermediate steel production only)
2.9.3	Manufacture of long steel products for industrial use i.e. steel wire rods, wires, shafts and bars
2.9.5	Manufacture of flat rolled steel products for industrial use, i.e. hot or cold rolled stainless steel sheets, steel plates, hot or cold rolled steel sheets and coated steel sheets
2.12	Manufacture of ferro-alloy
2.15	Rolling, drawing, casting or forging of non-ferrous metals
Section 3: Light Industry	
3.1.1.2	Manufacture of recycled fiber
3.1.2.2	Manufacture of other yarn or fabric (Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined)
3.1.4	Manufacture of garments, clothing accessories, and household textiles (Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined)
3.2	Manufacture of non-woven fabric or hygienic products made of non-woven fabric
3.3	Manufacture of bags or shoes or products made of leather or artificial leather (Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined)
3.6	Manufacture of furniture or parts (Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined)
3.7	Manufacture of toys (Projects with investments or expenditures on research, design or product development of not less than 0.5% of the project's total revenue of the first 3 years combined)
3.8	Manufacture of gems and jewelry or parts including raw materials and prototype
3.10.1	Manufacture of lenses that are not medical devices, sunglass lenses or cosmetic lenses, e.g. camera lenses
3.11.3	Manufacture of medical devices made of fabrics or fibers, e.g. gowns, drapes, caps, face masks, gauze and cotton wool
Section 4: Metal Products, Machinery and Transport Equipment	
4.1.3	Other metal products including other metal parts (Continuous forming process from pressing, pulling casting or forging of non-ferrous metal within the same project)
4.3	Heat Treatment
4.4	Manufacture of multi-purpose engines and equipment (Project must have forming process of main engine parts, e.g. cylinder head, crank case, crankshaft, camshaft, connecting rod, piston and flywheel)
4.5.3	Assembling of Machinery and machinery equipment
4.7	Manufacture of automobile engines (Assembling of engine)
4.14.2	Fabrication industry or platform repair for petroleum industry
Section 5: Electronics and Electrical Appliances Industry	
5.1.2	Manufacture of air conditioners, refrigerators, freezers, washing and drying machines
5.2.1.2	Manufacture of other power inverters
5.2.2	Manufacture of LED lamps
5.2.3	Manufacture of compressors and/or motors for electrical appliances
5.3.5	Manufacture of audio visual products
5.3.6	Manufacture of office electronics
5.4.6.3	Manufacture of top covers, base plates or peripherals for hard disk drives
5.4.13	Manufacture of other memory storage equipment
5.4.14	Manufacture of printed circuit board assembly (PCBA)
5.4.15	Manufacture of electronic-magnetic products
5.4.16	Manufacture of passive components
5.4.17	Manufacture of parts for audio visual products
5.4.18	Manufacture of parts for office electronics
Section 6: Chemicals, Paper and Plastics	
6.1	Manufacture of industrial chemicals
6.8	Manufacture of plastic products from recycled plastic.
6.13.1	Manufacture of products from hygienic paper
6.13.2	Manufacture of paper container coated with bio-plastics
6.13.3	Manufacture of high performance paper products
Section 7: Service and Public Utilities	
7.1.1.3	Production of electricity or electricity and steam from other energy sources
7.23.1	Hotels (Promoted hotels located in one of the 20 special investment promotion provinces)

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Section 1: Agriculture and Agricultural Products	
1.1	Manufacture of biological fertilizers, organic fertilizers, nano-coated organo chemical fertilizer and bio-pesticides
1.2	Plant or animal breeding (only those that are not eligible for biotechnology activity)
1.7	Deep sea fishery
1.8	Grading, packaging and storage of plants, vegetables, fruits or flowers (Projects using modern technology, e.g. color sorter, vapor heat treatment to kill fruit fly eggs, seed coating)
1.9	Manufacture of modified starch or starch made from plants that have special properties
1.10	Manufacture of oil or fat from plants or animals (except for soybean oil)
1.13	Tanneries or leather finishing
1.16.3	Manufacture of biomass briquettes and pellets
1.17	Manufacture or preservation of food, beverages, food additives or food ingredients using modern technology (except for drinking water, ice cream, candy, chocolate, gum, sugar, carbonated soft drinks, alcoholic beverages, caffeinated beverages and flour or starch made from plants, bakery products, instant noodles, essence of chicken and bird's nest)
1.20	Trading centers for agricultural goods
Section 2: Mineral, Ceramics and Basic Metals	
2.3.2	Manufacture of Products produced from Advanced or Nano Materials
2.4.1	Manufacture of Special Quality Glass Products
2.9.7	Manufacture of Tin Mill Black Plate
2.9.8	Manufacture of Cold-Rolled Electrical Steel Sheet (Non-oriented (NO) and Grain-Oriented (GO) only)
2.10.1	Seamless steel pipes and semi-seamless steel pipes
2.11	Manufacture of metal powder (except Shot Blasting)
2.13.2	Other cast steel parts
2.14	Manufacture of forged iron/steel parts
Section 3: Light Industry	
3.1.2.1	Manufacture of functional yarn or functional fabric
3.1.3	Bleaching, dyeing and finishing or printing and finishing or printing
3.1.2	Manufacture of other medical devices (except for medical devices made of fabrics or fibers)
Section 4: Metal Products, Machinery and Transport Equipment	
4.1.1	Products from metal or alloy powder
4.1.2	Metal products or metal parts
4.5.2	Machinery, equipment and parts and/or repair of mould and die
4.7	Manufacture of automobile engines
4.11.2	other aircraft parts , and onboard devices and equipment (except disposable and reusable aircraft utilities and supplies)
4.12	Manufacture of motorcycles (except less than 248 cc engine displacement)
4.14.1	Fabrication industry or platform repair with engineering design
4.15.2	Other scientific equipment (without using high technology)
Section 5: Electronics and Electrical Appliances Industry	
5.1.1	Manufacture of advanced technology electrical products
5.2.1.1	Manufacture of power inverters for industrial use
5.3.2.2	Manufacture of other telecommunication products
5.4.3.2	Manufacture of parts for other telecommunication products
5.4.6.2	Manufacture of hard disk drives and/or parts (excluding top covers, base plates or peripherals)
5.4.8	Manufacture of parts and/or equipment for solar-powered products
5.4.9	Manufacture of semiconductors and/or parts for semiconductors
5.4.10	Manufacture of equipment and/or parts for photonic devices and/or for photonic integrated systems
5.4.11	Manufacture of flat panel displays
5.4.12	Manufacture of flexible printed circuits and/or multi-layer printed circuit boards and/or parts
5.5.2	Manufacture of material based on thin-film technology
5.7.2	Enterprise software and/or digital content
Digital content includes:	
• Animation, Cartoons & Characters	
• Computer Generated Imagery (CGI)	
• Web-Based Applications and Cloud Computing	
• Interactive Applications	
Games: Windows-based, Mobile Platform,	
Section 6: Chemicals, Paper and Plastics	
6.2.2	Manufacture of products from eco-friendly polymers
6.4	Manufacture of petrochemicals
6.7.1	Multilayer plastic packaging
6.7.2	Aseptic plastic packaging
6.7.3	Antistatic plastics packaging
6.12.2	Specialty pulp or specialty paper
6.14.1	Production of digital printed matter
Section 7: Service and Public Utilities	
7.1.2	Production of tap water, industrial water or steam
7.1.3	Container yards or inland container depots
7.1.4	Loading/unloading facilities for cargo ship
7.3.4	Air transportation services
7.4.2	International distribution centers – IDC
7.9.1.2	Gem and jewelry industrial zones
7.9.1.3	Logistics Park
7.9.1.4	Industrial zone for motion picture production (Movie Town)
7.9.1.5	Industrial estate or industrial zone for environmental protection
7.17	Recycling and reuse of unwanted materials
7.20	Thai motion picture production
7.21	Motion picture supporting services
7.22.3	Amusement parks
7.22.4	Cultural centers or arts and crafts centers
7.22.5	Open zoos
7.22.6	Aquariums
7.22.7	Race tracks
7.22.8	Cable cars
7.23.2	Convention halls
7.23.3	International exhibition centers

A2

Section 1: Agriculture and Agricultural Products	
1.8	Grading, packaging and storage of plants, vegetables, fruits or flowers (Projects using advanced technology, e.g. fruit ripeness sensor, radio frequency pest control, nuclear magnetic resonance)
1.12	Manufacture of active ingredients from natural raw materials
1.14.2	Manufacture of rubber products (except for rubber bands, rubber balloons and rubber rings)
1.16.1	Manufacture of fuel from agricultural products
1.16.2	Manufacture of fuel from agricultural scrap or garbage or waste, e.g. biomass to liquid (BTL), biogas from wastewater
1.18	Manufacture of medical food or food supplements
Section 2: Mineral, Ceramics and Basic Metals	
2.3.1	Manufacture of Advanced or Nano Materials or products produced from Advanced or Nano Materials with continue manufacturing process from Advanced or Nano Materials within the same project
2.7	Manufacture of up-stream steel, i.e. Hot Metal, Pig Iron, Sponge Iron, Direct Reduction Iron: DRI) and Hot Briquetted Iron (HBI)
2.8	Manufacture of intermediate steel, i.e. Slab, Billet and Bloom (Intermediate steel with continuous production process from manufacturing of up-stream steel in the same project)
2.9.1	Manufacture of High Tensile Strength Steel
2.9.2	Manufacture of down-stream steel with continuous production process from manufacturing of upstream and intermediate steel within the same project
2.13.1	Ductile cast steel parts
Section 3: Light Industry	
3.1.1.1	Manufacture of technical fiber or functional fiber
3.1.1.1	Manufacture of high-risk or high- technology medical devices (e.g. x-ray machine, MRI machine, CT scan machine and implants) or medical devices that are commercialized from public sector research or collaborative public-private sector research
Section 4: Metal Products, Machinery and Transport Equipment	
4.5.1	Automation machinery and/or automation equipment with engineering design
4.8.1	Manufacture of vehicle parts using high technology including:
4.8.1.1	Substrate for Catalytic Converter
4.8.1.2	Electronic Fuel Injection System
4.8.1.3	Automotive Transmission
4.8.1.4	Electronic Control Unit (ECU)
4.8.2	Manufacture of automobile parts for safety parts and energy-saving parts
4.8.2.1	Anti-Lock Brake System (ABS) or Electronic Brake Force Distribution (EBD)
4.8.2.2	Electronic Stability Control (ESC)
4.8.2.3	Regenerative Braking System
4.8.2.4	Idling Stop System
4.8.2.5	Autonomous Emergency Braking System
4.8.3	Manufacture of parts for Hybrid, Electric Vehicle (EV) and Plug-in Hybrid Electric Vehicles (PHEV)
4.8.3.1	Battery
4.8.3.2	Traction Motor
4.8.3.3	Air-condition system
4.8.4	Manufacture of rubber tires for vehicles
4.9	Building or repair of ships
4.9.1	Building or repair of ships not less than 500 tons gross
4.9.2	Building or repair of ships less than 500 tons gross (only steel or fiber glass ships with installed engine and equipment)
4.10	Manufacture of trains or electric trains or equipment or parts (only rail system)
4.11.3	repair of aircraft, parts and equipment
4.13	Manufacture of Fuel Cells
4.15.1	Scientific equipment using high technology
Section 5: Electronics and Electrical Appliances Industry	
5.3.1	Manufacture of organics and printed electronics (OPE)
5.3.2.1	Manufacture of emission, transmission and reception devices used in fiber-optic and wireless communication systems
5.3.3	Manufacture of electronic control and measurement instruments for industrial/agricultural use
5.3.4	Manufacture of security control equipment
5.4.1	Manufacture of parts for organics and printed electronics (OPE)
5.4.2	Manufacture of solar cells and/or raw materials for solar cells
5.4.3.1	Manufacture of parts for emission, transmission and reception devices used in fiber-optic and wireless communication systems
5.4.4	Manufacture of parts for electronic control and measurement instruments for industrial/agricultural use, medical/scientific devices and automotive industry
5.4.5	Manufacture of parts for security control equipment
5.4.6.1	Manufacture of advanced technology hard disk drives and/or parts (excluding top covers, base plates or peripherals
5.4.7	Manufacture of solid state drives and/or parts for solid state drives
5.5.1	Manufacture of wafers
Section 6: Chemicals, Paper and Plastics	
6.2.1	Manufacture of eco-friendly chemicals or polymers or manufacture of products from eco-friendly chemicals or polymers that is incorporated within the same project as the manufacture of eco-friendly chemicals or polymers
6.5	Manufacture of specialty polymers or specialty chemicals
6.9	Active pharmaceutical ingredients
6.11	Manufacture of chemical fundamental fertilizers
6.12.1	Hygienic pulp or hygienic paper
Section 7: Service and Public Utilities	
7.1.1.2	Production of electricity or electricity and steam from renewable energy, such as solar energy, wind energy, biomass or biogas, etc. except from garbage or refuse derived fuel
7.1.5	Commercial airports
7.3.1	Rail transport
7.3.3	Maritime transportation services
7.16	Products sterilization services
7.17	Recycling and reuse of unwanted materials (Sorting/separation with additional processing of recycling or recovery of valuable substances.)
7.18	Waste treatment or disposal

A1

Section 1: Agriculture and Agricultural Products	
1.3	Economic forest plantation (except for Eucalyptus)
Section 3: Light Industry	
3.9	Creative product design and development center
Section 4: Metal Products, Machinery and Transport Equipment	
4.11.1	Manufacture of aircraft, including airframe, airframe parts, major aircraft appliances, e.g. engine, aircraft parts, propeller, and avionics
Section 5: Electronics and Electrical Appliances Industry	
5.6	Electronics design
5.6.1	Microelectronics design
5.6.2	Embedded system design
5.7.1	Embedded software
Section 7: Service and Public Utilities	
7.1.1.1	Production of electricity or electricity and steam from garbage or refuse derived fuel
7.8	Energy Service Company (ESCO)
7.9.2	Industrial zones or technology industrial zones
7.9.2.1	Science and Technology Park
7.9.2.2	Software Parks
7.9.2.3	Data center industrial estates or industrial zone
7.10	Cloud service
7.11	Research and development
7.12	Biotechnology
7.13	Engineering design
7.14	Scientific laboratories
7.15	Calibration services
7.19	Vocational training centers

B1

Section 1: Agriculture and Agricultural Products	
1.4	Crop drying and silo facilities
1.19	Cold storage or cold storage and cold storage transportation
Section 2: Mineral, Ceramics and Basic Metals	
2.1	Prospecting of minerals
2.2	Potash mining and/or dressing
2.4.2	Manufacture of Glass Products
2.4.3	Manufacture of Ceramic Products (except Earthen Ware and Ceramic Tiles)
2.9.4	Manufacture of long steel products for construction use, i.e. steel wire rods, wires, shafts and bars
2.9.6	Manufacture of flat rolled steel products for construction use, i.e. hot or cold rolled stainless steel sheets, steel plates, hot or cold rolled steel sheets and coated steel sheets
2.10.2	Manufacture of other steel pipes
Section 3: Light Industry	
3.1.1.3	Manufacture of other fibers
3.1.2.2	Manufacture of other yarn or fabric (Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined)
3.1.4	Manufacture of garments, clothing accessories, and household textiles (Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined)
3.3	Manufacture of bags or shoes or products made of leather or artificial leather (Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined)
3.4	Manufacture of sports equipment or parts
3.5	Manufacture of musical instrument
3.6	Manufacture of furniture or parts (Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined)
3.7	Manufacture of toys (Projects with no investment or expenditures on research, design or product development or if the investment on research, design or product development is less than 0.5% of the project's total revenue of the first 3 years combined)
3.10.2	Manufacture of sunglass lenses, cosmetic lenses, eyeglass frames and parts
Section 4: Metal Products, Machinery and Transport Equipment	
4.1.3	Manufacture of other metal products including other metal parts (Forming process i.e. Machining and Stamping)
4.2	Surface treatment or anodized surface treatment (except coating or coloring treatment for decoration purpose)
4.4	Manufacture of multi-purpose engines and equipment (Assembling of multipurpose engine or equipment)
4.6	Manufacture of general automobile
4.8.5	Manufacture of other vehicle parts
4.12	Manufacture of motorcycles (except less than 248 cc engine displacement)
Section 5: Electronics and Electrical Appliances Industry	
5.1.3	Manufacture of other electrical products
5.2.4	Manufacture of wire harnesses
5.2.5	Manufacture of parts and/or equipment for other electrical products
5.3.7	Manufacture of other electronic products
5.4.19	Manufacture of parts for other electronic products
Section 6: Chemicals, Paper and Plastics	
6.3	Oil refinery
6.6	Manufacture of plastic products for industrial goods
6.10	Manufacture of medicine
6.14.2	Production of printed matter
Section 7: Service and Public Utilities	
7.2	Natural gas station
7.3.2	Pipeline transportation (except for water pipeline)
7.4.1	Distribution centers: DC
7.5	International headquarters – IHQ
7.6	International trading centers: ITC
7.9.1.1	Industrial zones or industrial estates
7.22.1	Ferry services or tour boat services or tour boat renting
7.22.2	Tour boat port services
7.23.4	Health rehabilitation centers

B2

Section 2: Mineral, Ceramics and Basic Metals	
2.5	Manufacture of fire-resistant materials or heat insulation (except aerated and lightweight brick)
2.6	Manufacture of gypsum board or gypsum products
2.16	Coil center
Section 5: Electronics and Electrical Appliances Industry	
5.8	E-commerce
Section 7: Service and Public Utilities	
7.7	Trade and investment support offices: TISO
7.23.1	Hotels (Hotels are not located in one of the 20 special investment)