

Announcement of the Board of Investment No. 6/2561 Investment Promotion Measures in Eastern Economic Corridor (EEC)

In connection with the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014, RE: Investment Promotion Policies and Criteria,

In order to promote investment in the targeted activities in the Eastern Economic Corridor (EEC), specifically in the investment promotion zones, and to encourage the private sector to take part in human resource development, pursuant to the provisions of Section 16, Section 18, Section 31, Section 31/1 and Section 35 of the Investment Promotion Act B.E. 2520, the Board of Investment hereby issues this Announcement as follows:

1. The Announcement of the Board of Investment No. 3/2561 dated January 31, 2018, subject "Investment Promotion Measures in Eastern Economic Corridor (EEC)" shall be repealed.

2. The following areas in the Eastern Economic Corridor (EEC) which covers Chachoengsao, Chonburi and Rayong shall be the investment promotion zones.

2.1 The promoted zones for specific industries includes:

- 2.1.1 Eastern Airport City or EEC-A
- 2.1.2 Eastern Economic Corridor of Innovation or EECi
- 2.1.3 Digital Park Thailand or EECd
- **2.2 The promoted zones for targeted industries** as specified by the Eastern Economic Corridor Policy Committee

2.3 Industrial Estates or Promoted Industrial Zones

3. The collaboration with educational institution, research institution or Center of Excellence shall be required in the specified forms e.g. cooperation in Talent Mobility Program, Work-integrated Learning (WiL), Cooperative Education Program, Dual Vocational Training Program, Special Vocational Training Program in the Eastern Economic Corridor or cooperation to develop Thai personnel in the science and technology fields as approved by the Board of Investment. In case the activity contains the condition related to human resource development as a special condition for the approval criteria, for example, in the case of Innovation Incubation Center, etc., such special condition shall not be regarded as the collaboration condition under the EEC measure.

4. The targeted activities, incentives and conditions for the investment in the promoted zone for specific industries shall be prescribed as follows:

4.1 Eastern Airport City or EEC-A

4.1.1 Targeted activities shall include the activities listed under Item 1 of Annex 1. <u>Incentives</u>

- (1) Activities 4.11.1, 4.11.3, 4.11.5 and 4.11.6 shall be exempted from corporate income tax for additional 4 years.
- (2) Activities 4.11.2, 7.3.4, 7.9.1.7 shall be exempted from corporate income tax for additional 2 years and reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 5 years from the date of expiration of corporate income tax exemption.

Condition

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 10 percent of the total number of employees in the project applied for investment promotion or shall not be less than 50 persons, whichever is lower.

4.1.2 Activities on Annex 3 which are not the targeted activities under Item 4.1.1.

Incentives

- (1) Activity 8.1 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of targeted technology development shall be exempted from corporate income tax for an additional 1 year.
- (2) Reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 3 years from the date of expiration of corporate income tax exemption for other activities apart from (1).

<u>Condition</u>

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 5 percent of the total number of employees in the project applied for investment promotion or shall not be less than 25 persons, whichever is lower.

4.2 Eastern Economic Corridor of Innovation or EECi

- 4.2.1 Targeted activities shall include the activities listed under Item 2 of Annex 1. <u>Incentives</u>
 - (1) Activity 8.1 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of targeted technology development shall be exempted from corporate income tax for additional 3 years.

- (2) Activities 1.12, 1.16.2, 1.18, 4.5.1, 4.11.5, 4.11.6, 5.1.1.1, 5.3.2.1, 5.3.3, 5.4.3.1, 5.4.4, 5.6, 5.7.1, 5.7.3, 6.2.1, 7.1.1.2, 7.9.2.1, 7.11, 7.12, 7.13, 7.14, 7.15 and 7.19 shall be exempted from corporate income tax for additional 4 years.
- (3) Activities 1.2, 1.9, 1.23, 4.5.2, 4.5.4, 5.1.1.2, 5.9 and 6.2.2 shall be exempted from corporate income tax for additional 2 years and reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 5 years from the date of expiration of corporate income tax exemption.

<u>Condition</u>

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 10 percent of the total number of employees in the project applied for investment promotion or shall not be less than 50 persons, whichever is lower.

4.2.2 Activities on Annex 3 which are not the targeted activities under Item 4.2.1.

Incentives

Reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 3 years from the date of expiration of corporate income tax exemption.

<u>Condition</u>

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 5 percent of the total number of employees in the project applied for investment promotion or shall not be less than 25 persons, whichever is lower.

4.3 Digital Park Thailand or EECd

- 4.3.1 Targeted activities shall include activities listed under Item 3 of Annex 1. <u>Incentives</u>
 - (1) Activity 8.1.4 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of digital technology development shall be exempted from corporate income tax for additional 3 years.

- (2) Activities 5.6, 5.7.1, 5.7.3, 7.9.2.2, 7.9.2.3, 7.9.2.4, 7.10, 7.11, 7.13, 7.14, 7.15 and 7.19 shall be exempted from corporate income tax for additional 4 years.
- (3) Activities 5.7.2 and 5.9 shall be exempted from corporate income tax for additional 2 years and reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 5 years from the date of expiration of corporate income tax exemption.

<u>Condition</u>

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 10 percent of the total number of employees in the project applied for investment promotion or shall not be less than 50 persons, whichever is lower.

- 4.3.2 Activities on Annex 3 which are not targeted activities under Item 4.3.1. Incentives
 - Activities 8.1.1, 8.1.2, 8.1.3 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of targeted technology development shall be exempted from corporate income tax for an additional 1 year.
 - (2) Reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 3 years from the date of expiration of corporate income tax exemption for other activities apart from (1).

Conditions

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 5 percent of the total number of employees in the project applied for investment promotion or shall not be less than 25 persons, whichever is lower.

5. The targeted activities, incentives and conditions for investment in the promoted zones for targeted industries are prescribed by the Board of Eastern Economic Corridor Policy as follows:

5.1 Targeted activities shall include activities on Annex 2 in the targeted industry group as specified by each promoted zone for targeted industries, as well as activities in the supporting group on Item 2 of Annex 10. <u>Incentives</u>

- (1) Activity 8.1 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of targeted technology development shall be exempted from corporate income tax for additional 2 years.
- (2) Reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 5 years from the date of expiration of corporate income tax exemption for other activities apart from (1).

Conditions

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 10 percent of the total number of employees in the project applied for investment promotion or shall not be less than 50 persons, whichever is lower.

- 5.2 Activities on Annex 3 which are not targeted activities under Item 5.1. Incentives
 - (1) Activity 8.1 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of targeted technology development shall be exempted from corporate income tax for an additional 1 year.
 - (2) Reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 3 years from the date of expiration of corporate income tax exemption for other activities apart from (1).

Condition

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 5 percent of the total number of employees in the project applied for investment promotion or shall not be less than 25 persons, whichever is lower.

6. Targeted activities, incentives and conditions for investment in industrial estates or promoted industrial zones shall be prescribed as follows:

6.1 Targeted activities shall include activities on Annex 3.

Incentives

(1) Activity 8.1 and activities 5.6, 7.11, 7.13, 7.14, 7.15 and 7.19 with promotion of targeted technology development shall be exempted from corporate income tax for an additional 1 year.

(2) Reduce corporate income tax from the net profits gained from the investment at the rate of 50 percent of the normal rate for a period of 3 years from the date of expiration of corporate income tax exemption for other activities apart from (1).

<u>Condition</u>

In case of Dual Vocational Training Program, Cooperative Education Program, WiL or other similar forms of collaboration, the number of students or university students being vocationally trained shall not be less than 5 percent of the total number of employees in the project applied for investment promotion or shall not be less than 25 persons, whichever is lower.

7. Corporate income tax reduction from the net profits gained from investment at the rate of 50 of the normal rate shall not be granted if the project receives the corporate income tax exemption for more than 8 years.

8. In case a project receives the incentives under this measure, the project shall not receive additional incentives for merit on industrial area development under the Announcement of the Board of Investment No. 2/2557 dated December 3, 2014.

9. This measure shall apply to the application for promotion submitted from January 1, 2018 to December 30, 2019 in which an application for additional incentives under this measure must be submitted by December 30, 2019.

This Announcement shall be effective from now onwards.

Announced on August 3, 2018.

(General Prayuth Chan-ocha) Chairman of the Board of Investment

List of Targeted Activities for Investment in the Promoted Zones for Specific Industries

1. Eastern Airport City or EEC-A

Section 4: Metal Products, Machinery and Transport Equipment

- 4.11 Manufacture or repair of Aircraft, or Aerospace Devices and Equipment
 - 4.11.1 Manufacture of Aircraft or Aircraft Parts such as airframe, critical parts (e.g. Engine and parts, Propeller), appliance (e.g. Flight recorder, Radar), equipment and other components
 - 4.11.2 Manufacture of onboard devices and equipment (except disposable and reusable aircraft utilities and supplies) such as seats, life vests, trolley, galley, etc.
 - 4.11.3 Repair of Aircraft or Aircraft parts.
 - 4.11.5 Manufacture of Aerospace Devices and Equipment such as devices or equipment related to rockets/spacecraft/space vehicles/propulsion units and auxiliary equipment, etc.
 - 4.11.6 Aerospace Operating Systems such as search, detection, navigation, guidance, aeronautical, nautical systems and instruments, etc.

Section 7: Service and Public Utilities

- 7.3.4 Air transportation services (excluding services by airlines)
- 7.9.1.7 Aircraft or Aerospace Industrial Zones or Industrial Estates

2. the Promoted Zones for Specific Industries of Innovation or EECi

Section 1: Agriculture and Agricultural Products

- 1.2 Plant or animal breeding (only those that are not eligible for biotechnology activity)
- 1.9 Manufacture of modified starch or starch made from plants that have special properties
- 1.12 Manufacture of active ingredients from natural raw materials

- 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
- 1.23 Manufacture or provision of modern agricultural system services e.g. detection or monitoring system, controlling system for related resources such as water, fertilizer, medical supply and smart house system, etc.

Section 4: Metal Products, Machinery and Transport Equipment

- 4.5.1 Automation machinery and/or automation equipment with engineering design
- 4.5.2 Machinery, equipment and parts and/or repair of mould and die
- 4.5.4 Assembling of Robots or Automation Equipment and/or Automation Parts
- 4.11.5 Manufacture of Aerospace Devices and Equipment such as devices or equipment related to rockets/spacecraft/ space vehicles/propulsion units and auxiliary equipment, etc.
- 4.11.6 Aerospace Operating Systems such as search, add-space, ground station system, measurement, assessment and navigation system in space, etc.

Section 5: Electronics and Electrical Appliances Industry

- 5.1 Manufacture of electrical products
 - 5.1.1 Manufacture of advanced technology electrical products
 - 5.1.1.1 Manufacture of advanced technology electrical products with product design
 - 5.1.1.2 Manufacture of advanced technology electrical products without product design
- 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
- 5.4.3.1 Manufacture of parts of 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
- 5.6 Electronics deign
- 5.7.1 Embedded Software development
- 5.7.3 High Value-added Software development
- 5.9 Digital Services

Section 6: Chemicals, Paper and Plastics

6.2 Manufacture of eco-friendly chemicals or polymers or products from eco-friendly polymers

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
- 7.9.2.1 Science and Technology Park
- 7.11 Research and Development
- 7.12 Biotechnology
- 7.13 Engineering design
- 7.14 Scientific laboratories
- 7.15 Calibration services
- 7.19 Human resources development (specifically in science and technology)

Section 8: Technology and Innovation Development

- 8.1 Target Technology Development
 - 8.1.1 Biotechnology Development
 - 8.1.2 Nanotechnology Development
 - 8.1.3 Advanced Material Technology Development
 - 8.1.4 Digital Technology Development

3. Digital Park Thailand or EECd

Section 5: Electronics and Electrical Appliances

- 5.6 Electronics design
- 5.7.1 Embedded Software Development
- 5.7.2 Enterprise Software and/or Digital Content Development
- 5.7.3 High Value-added Software Development
- 5.9 Digital Services

Section 7: Service and Public Utilities

- 7.9.2.2 Digital Park
- 7.9.2.3 Data Center
- 7.9.2.4 Innovation Incubation Center
- 7.10 Cloud Service
- 7.11 Research and Development
- 7.13 Engineering Services
- 7.14 Scientific laboratories
- 7.15 Calibration services
- 7.19 Human resources development (specifically in science and technology)

Section 8: Technology and Innovation Development

8.1.4 Digital Technology Development

List of Targeted Industries

For Investment in the Promoted Zone for Targeted Industries

Pursuant to the Announcement of the Eastern Economic Corridor Policy Committee

1. Targeted Activities in the Next-Generation Automotive Industry

Section 4: Metal Products, Machinery and Transport Equipment

- 4.7 Manufacture of vehicle engines
 - 4.7.1 Manufacture of vehicle engines (except engine assembling)
 - 4.7.2 Manufacture of motorcycle engines (except engine assembling)
- 4.8 Manufacture of vehicle parts
 - 4.8.1 Manufacture of vehicle parts using high technology including:
 - 4.8.1.1 Manufacture of Substrate for Catalytic Converter
 - 4.8.1.2 Manufacture of Electronic Fuel Injection System
 - 4.8.1.3 Manufacture of Automotive Transmission
 - 4.8.1.4 Manufacture of Electronic Control Unit (ECU)
 - 4.8.2 Manufacture of vehicle safety and energy-saving parts including:
 - 4.8.2.1 Manufacture of Anti-Lock Brake System (ABS) or Electronic Brake Force Distribution (EBD) Electronic Brake Force Distribution (EBD)
 - 4.8.2.2 Manufacture of Electronic Stability Control (ESC)
 - 4.8.2.3 Manufacture of Regenerative Braking System
 - 4.8.2.4 Manufacture of Idling Stop System
 - 4.8.2.5 Manufacture of Autonomous Emergency Braking System
 - 4.8.3 Manufacture of parts for Hybrid, Electric Vehicle (EV) and Plug-in Hybrid Electric Vehicles (PHEV) including:
 - 4.8.3.1 Manufacture of battery
 - 4.8.3.2 Manufacture of Traction Motor

- 4.8.3.3 Manufacture of air-condition system and parts
- 4.8.3.4 Manufacture of battery management system (BMS)
- 4.8.3.5 Manufacture of driving control unit (DCU)
- 4.8.3.6 Manufacture of On-Board Charger
- 4.8.3.7 Manufacture of battery charger with socket outlet
- 4.8.3.8 Manufacture of DC/DC Converter
- 4.8.3.9 Manufacture of Inverter
- 4.8.3.10 Manufacture of Portable Electric Vehicle Charger
- 4.8.3.11 Manufacture of Electrical Circuit Breaker
- 4.8.3.12 EV Smart Charging System Development
- 4.8.3.13 Manufacture of front beams/rear beams for electric

buses

- 4.8.4 Manufacture of rubber tires for vehicles
- 4.8.5 Fuel System Parts:
 - 4.8.5.1 Fuel Pump
 - 4.8.5.2 Injection Pump
 - 4.8.5.3 Injector
- 4.8.6 Transmission System Parts:
 - 4.8.6.1 Sun Gear
 - 4.8.6.2 Ring Gear
 - 4.8.6.3 Shift Gear
 - 4.8.6.4 Transfer Case
 - 4.8.6.5 Torque Converter
 - 4.8.6.6 Carrier
 - 4.8.6.7 Propeller Shaft
 - 4.8.6.8 Drive Shaft
 - 4.8.6.9 Universal Joint
 - 4.8.6.10 Differential
 - 4.8.6.11 Transmission Case
- 4.8.7 Manufacture of Engine System Parts including:
 - 4.8.7.1 Turbocharger

- 4.8.8 Manufacture of Safety Part including:
 - 4.8.8.2 Airbag Inflator, Gas Generator, Gas Generant
- 4.12 Manufacture of motorcycles with more than 500 cc engine displacement
- 4.13 Manufacture of Fuel Cell
- 4.18 Manufacture of Battery Electric Vehicles BEV and parts

2. Targeted Activities in Smart Electronics Group

Section 5: Electronics and Electrical Appliances

- 5.1 Manufacture of electrical products
 - 5.1.1 Manufacture of advanced technology electrical products
 - 5.1.1.1 Manufacture of advanced technology electrical products with product design
 - 5.1.1.2 Manufacture of advanced technology electrical products without product design
- 5.2 Manufacture of parts and/or equipment used for electrical products
 - 5.2.1 Manufacture of electrical equipment for industrial use including Power Inverter, Distribution Transformer, Main Circuit Breaker
 - 5.2.1.1 Manufacture of electrical equipment for industrial use including Power Inverter, Distribution Transformer, Main Circuit Breaker with product design
 - 5.2.6 Manufacture of High Density Energy Storage

5.2.6.1 High Density Battery

- 5.2.6.2 Supercapacitor
- 5.3 Manufacture of Electronic Products
 - 5.3.1 Manufacture of Organics and Printed Electronics (OPE)
 - 5.3.2 Manufacture of telecommunication products
 - 5.3.2.1 Manufacture of emission, transmission and reception devices used in fiber-optic and wireless communication systems
 - 5.3.2.2 Manufacture of other telecommunication products

5.3.3 Manufacture of electronic control and measurement instruments for industrial/ agricultural use

5.3.4 Manufacture of Security Control Equipment

- 5.4 Manufacture of parts and/or equipment used for electronic products5.4.1 Manufacture o parts for Organics and Printed Electronics (OPE)
 - 5.4.2 Manufacture of solar cells and/or raw materials for solar cells
 - 5.4.3 Manufacture of parts for telecommunication products
 - 5.4.3.1 Manufacture of parts of emission, transmission and reception devices used in fiber-optic and wireless communication systems
 - 5.4.3.2 Manufacture of parts for other telecommunication products
 - 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 Manufacture of Hard Disk Drive and/or parts for Hard Disk Drive
 - 5.4.6.1 Manufacture of Advanced Technology Hard Disk Drive and/or parts (except Top Cover or Base Plate or Peripheral)
 - 5.4.6.2 Manufacture of general Hard Disk Drive and/or parts (except Top Cover or Base Plate or Peripheral)
 - 5.4.7 Manufacture of Solid State Drive and/or parts for Solid State Drive
 - 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 Display
 - 5.4.12 Manufacture of Flexible Printed Circuit and/or Multi-layer Printed Circuit Board and/or parts

- 5.4.12.1 Manufacture of Flexible Printed Circuit and/or Multi-layer Printed Circuit Board and/or parts with circuit pattern design process
- 5.4.12.2 Manufacture of Flexible Printed Circuit and/or Multilayer Printed Circuit Board and/or parts without circuit pattern design process
- 5.5 Manufacture of material for microelectronics
 - 5.5.1 Manufacture of Wafer
 - 5.5.2 Manufacture of materials or sheets using Thin Film Technology
- 5.6 Electronics Design
 - 5.6.1 Microelectronics Design
 - 5.6.2 Embedded System Design

3. <u>Targeted Activities in Agriculture and Biotechnology Group</u>

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)
- 1.8 Grading, packaging and storage of plants, vegetables, fruits (except flowers)
- 1.9 Manufacture of starch made from plants that have special properties
- 1.12 Manufacture of active ingredients from natural raw materials
- 7.12 Biotechnology
- 8.1.1 Biotechnology development

4. Targeted Activities in Food Processing Group

Section 1: Agriculture and Agricultural Products

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)

5. Targeted Activities in Robot and Automation Group

Section 4: Metal Products, Machinery and Transport Equipment

- 4.5 Manufacture of machinery, equipment and parts
 - 4.5.1 Automation machinery and/or automation equipment with engineering design
 - 4.5.1.1 Manufacture of machinery and/or automation equipment with engineering design and Automation SystemIntegration including the design process with computer control system
 - 4.5.1.2 Manufacture of machinery and/or automation equipment with engineering design and Automation System Integration including the design process with computer control system
 - 4.5.2 Machinery, equipment and parts and/or repair of mould and die
 - 4.5.4 Assembling of Robots or Automation Equipment and/or Automation Parts
- 4.14.1 Manufacture of fabrication for construction work or fabrication industry with engineering design
- 4.15 Manufacture of science equipment
 - 4.15.1 Scientific equipment using high technology
 - 4.15.2 Manufacture of other scientific equipment

6. <u>Targeted Activities in Aviation and Logistics Group</u>

Aviation Group

Section 4: Metal Products, Machinery and Transport Equipment

- 4.11 Manufacture of Manufacture or repair of Aircraft, or Aerospace Devices and Equipment
 - 4.11.1 Manufacture of Aircraft or Aircraft Parts such as air frame, critical parts, appliance, equipment and other components, etc.
 - 4.11.2 Manufacture of On-board devices and equipment (except disposable and reusable aircraft utilities and supplies) such as seats, life vests, trolley, galley, etc.
 - 4.11.3 Repair of Aircraft or Aircraft parts.

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- 4.11.5 Manufacture of Aerospace Devices and Equipment such as devices or equipment related to rockets/spacecraft/ space vehicles/propulsion units and auxiliary equipment, etc.
- 4.11.6 Aerospace Operating Systems such as search, detection, navigation, guidance, aeronautical, nautical systems and instruments, etc.

Section 7: Service and Public Utilities

- 7.1.5 Commercial airports
- 7.3.4 Air transportation services (excluding services by airlines)
- 7.9.1.7 Aircraft or Aerospace Industrial Zones or Industrial Estates

Logistics Group

Section 4: Metal Products, Machinery and Transport Equipment

4.9 Building or repair of ships

rail system)

- 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 or repair of trains or electric trains or equipment or parts (only rail system)
 - 4.10.1 Manufacture of trains or electric trains or equipment or parts (only

4.10.2 Repair of trains or electric trains or equipment or parts (only rail system)

Section 7: Service and Public Utilities

- 7.1.3 Inspection centers before release and loading goods into containers for export or container yards and inland container depots (ICD)
- 7.1.4 Loading/unloading facilities for cargo ship
- 7.4.2 International distribution centers IDC
- 7.9.1.3 Logistics Park
- 7.33 Distribution centers with smart system

7. <u>Targeted Activities in Biofuels and Biochemicals Group</u>

Section 1: Agriculture and Agricultural Products

- 1.16 Manufacture of fuel from agricultural products, including agricultural scrap or garbage or waste
 - 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 waste water

Section 6: Chemicals, Paper and Plastics

- 6.2 Manufacture of eco-friendly chemicals or polymers or products from ecofriendly polymers
 - 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
 - 6.2.2 Manufacture of products from eco-friendly polymers
 - 6.4 Manufacture of petrochemicals
 - 6.5 Manufacture of specialty polymers or specialty chemicals

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

8. Targeted Industrial in Digital Group

Section 1: Agriculture and Agricultural Products

1.23 Manufacture or provision of modern agricultural system services e.g. detection or monitoring system, controlling system for related resources such as water, fertilizer, medical supply and smart house system, etc.

Section 5: Electronics and Electrical Appliances

- 5.7 Software
 - 5.7.1 Embedded Software Development
 - 5.7.2 Enterprise Software
 - 5.7.3 High Value-added Software
 - Develop and provide analysis and data management software services, including big data, data analytics and predictive analytics software
 - Develop information security and cyber security software
 - Develop system software for advanced technology devices, including business process management
 - Develop industrial software used to support manufacturing
- 5.9 Digital Services
 - Software Platform
 - Managed Service
 - Digital Architecture Design Service
 - Digital services such as FinTech, DigiTech, MedTech, AgriTech, etc.

Section 6: Chemicals, Paper and Plastics

6.14.1 Manufacture of digital printed matter

Section 7: Service and Public Utilities

- 7.9.2.3 Data Center
- 7.9.2.4 Innovation Incubation Center
- 7.10 Cloud Service
- 7.21 Motion picture support services

Section 8: Technology and Innovation Development

8.1.4 Digital Technology Development

9. Targeted Industrial in Comprehensive Health Care Industry

Section 1: Agriculture and Agricultural Products

1.18 Manufacture of medical food or food supplements

Section 3: Light Industry

- 3.11 Manufacture of medical services or parts
 - 3.11.1 Manufacture of high-risk or high-technology medical devices, (e.g. x-ray machine, MRI machine, CT scan machine and implants) or medical devices that are commercialized from public sector research or collaborative public-private sector research
 - 3.11.2 Manufacture of other medical devices (except for medical devices made of fabrics or fibers)

Section 6: Chemicals, Paper and Plastics

- 6.9 Manufacture of Active Pharmaceutical Ingredients
- 6.10 Manufacture of medicine

10. <u>Activities Supporting Targeted Activities in Promoted Zone for Targeted Industries</u> <u>No 1. to No 9.</u>

Section 2: Mineral, Ceramics and Basic Metals

- 2.3 Manufacture of advanced or nano materials or products produced from advanced or nano materials
 - 2.3.1 Manufacture of Advanced or Nano Materials or products produced from Advanced or Nano Materials with continued

manufacturing process from Advanced or Nano Materials within the same project

2.3.2 Manufacture of Products produced from Advanced or Nano Materials

Section 7: Service and Public Utilities

- 7.11 Research and Development
- 7.13 Engineering design
- 7.14 Scientific laboratories
- 7.15 Calibration services
- 7.17 Recycling and reuse of unwanted materials
- 7.18 Waste treatment or disposal
- 7.19 Human resources development
 - 7.19.1 Vocational training centers
 - 7.19.2 High-potential academies and institutions for higher education

Section 8: Technology and Innovation Development

- 8.1.2 Nanotechnology Development
- 8.1.3 Advanced Material Technology Development

Determination of Targeted Activities

For Investment in Industrial Estate or Promoted Industrial Zone

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)
- 1.8 Grading, packaging and storage of plants, vegetables, fruits (except flowers)
- 1.9 Manufacture of starch made from plants that have special properties
- 1.12 Manufacture of active ingredients from natural raw materials
- 1.16 Manufacture of fuel from agricultural products, including agricultural scrap or garbage or waste
 - 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 waste water
- 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)
- 1.18 Manufacture of medical food or food supplements
- 1.23 Manufacture or provision of modern agricultural system services e.g. detection or monitoring system, controlling system for related resources such as water, fertilizer, medical supply and smart house system, etc.

Section 2: Mineral, Ceramics and Basic Metals

- 2.3 Manufacture of advanced or nano materials or products produced from advanced or nano materials
 - 2.3.1 Manufacture of Advanced or Nano Materials or products produced from Advanced or Nano Materials with continued manufacturing process from Advanced or Nano Materials within the same project
 - 2.3.2 Manufacture of Products produced from Advanced or Nano Materials
- 2.4 Manufacture of glass or ceramic products
 - 2.4.1 Manufacture of glass products with special properties

Section 3: Light Industry

- 3.1 Manufacture of textile products or parts
 - 3.1.1 Manufacture of natural or synthetic fibers
 - 3.1.1.1 Manufacture of technical fiber or functional fiber
 - 3.1.2 Manufacture of yarn or fabric
 - 3.1.2.1 Manufacture of functional yarn or functional fabric
- 3.11 Manufacture of medical devices or parts
 - 3.11.1 Manufacture of high-risk or high-technology medical devices, (e.g. x-ray machine, MRI machine, CT scan machine and implants) or medical devices that are commercialized from public sector research or collaborative public-private sector research
 - 3.11.2 Manufacture of other medical devices (except for medical devices made of fabrics or fibers)

Section 4: Metal Products, Machinery and Transport Equipment

- 4.1 Manufacture of metal products including metal parts
 - 4.1.1 Products from metal or alloy powder
- 4.5 Manufacture of machinery, equipment and parts
 - 4.5.1 Automation machinery and/or automation equipment with

engineering design

- 4.5.1.1 Manufacture of machinery and/or automation equipment with engineering design and Automation System Integration including the design process with computer control system
- 4.5.1.2 Manufacture of machinery and/or automation equipment with engineering design and the design process with computer control system
- 4.5.2 Machinery, equipment and parts and/or repair of mould and die
- 4.5.4 Assembling of Robots or Automation Equipment and/or Automation Parts
- 4.7 Manufacture of vehicle engines
 - 4.7.1 Manufacture of vehicle engines (except engine assembling)
 - 4.7.2 Manufacture of motorcycle engines (except engine assembling)
- 4.8 Manufacture of vehicle parts
 - 4.8.1 Manufacture of vehicle parts using high technology including:
 - 4.8.1.1 Manufacture of Substrate for Catalytic Converter
 - 4.8.1.2 Manufacture of Electronic Fuel Injection System
 - 4.8.1.3 Manufacture of Transmission for vehicles
 - 4.8.1.4 Manufacture of Electronic Control Unit (ECU)
 - 4.8.2 Manufacture of vehicle safety and energy-saving parts including:
 - 4.8.2.1 Manufacture of Anti-Lock Brake System (ABS) or Electronic Brake Force Distribution (EBD)
 - 4.8.2.2 Manufacture of Electronic Stability Control (ESC)
 - 4.8.2.3 Manufacture of Regenerative Braking System
 - 4.8.2.4 Manufacture of Idling Stop System
 - 4.8.2.5 Manufacture of Autonomous Emergency Braking System
 - 4.8.3 Manufacture of parts for Hybrid, Electric Vehicle (EV) and Plug-in Hybrid Electric Vehicles (PHEV) including:
 - 4.8.3.1 Manufacture of battery
 - 4.8.3.2 Manufacture of Traction Motor

- 4.8.3.3 Manufacture of air-condition systems or parts
- 4.8.3.4 Manufacture of battery management system (BMS)
- 4.8.3.5 Manufacture of driving control unit (DCU)
- 4.8.3.6 Manufacture of On-Board Charger
- 4.8.3.7 Manufacture of battery charger with socket outlet
- 4.8.3.8 Manufacture of DC/DC Converter
- 4.8.3.9 Manufacture of Inverter
- 4.8.3.10 Manufacture of Portable Electric Vehicle Charger
- 4.8.3.11 Manufacture of Electrical Circuit Breaker
- 4.8.3.12 EV Smart Charging System Development
- 4.8.3.13 Manufacture of front beams/rear beams for electric buses
- 4.8.4 Manufacture of rubber tires for vehicles
- 4.8.5 Manufacture of Fuel System Parts:
 - 4.8.5.1 Fuel Pump
 - 4.8.5.2 Injection Pump
 - 4.8.5.3 Injector
- 4.8.6 Manufacture of Transmission System Parts
 - 4.8.6.1 Sun Gear
 - 4.8.6.2 Ring Gear
 - 4.8.6.3 Shift Gear
 - 4.8.6.4 Transfer Case
 - 4.8.6.5 Torque Converter
 - 4.8.6.6 Carrier
 - 4.8.6.7 Propeller Shaft
 - 4.8.6.8 Drive Shaft
 - 4.8.6.9 Universal Joint
 - 4.8.6.10 Differential
 - 4.8.6.11 Transmission Case
- 4.8.7 Manufacture of Engine System Part
 - 4.8.7.1 Turbocharger
- 4.8.8 Manufacture of Safety Parts

4.8.8.2 Airbag Inflator, Gas Generator, Gas Generant

- 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 or repair of trains or electric trains or equipment or parts (only rail system)
 - 4.10.1 Manufacture of trains or electric trains or equipment or parts (only rail system)
 - 4.10.2 Repair of trains or electric trains or equipment or parts (only rail system)
- 4.11 Manufacture or repair of Aircraft, or Aerospace Devices and Equipment
 - 4.11.1 Manufacture of Aircraft or Aircraft Parts such as airframe, critical parts (e.g. Engine and parts, Propeller), appliance (e.g. Flight recorder, Radar), equipment and other components
 - 4.11.2 Manufacture of On board devices and equipment (except disposable and reusable aircraft utilities and supplies) such as seats, life vests, trolley, galley, etc.
 - 4.11.3 Repair of Aircraft or Aircraft parts.
 - 4.11.5 Manufacture of Aerospace Devices and Equipment such as devices or equipment related to rockets/spacecraft/space vehicles/propulsion units and auxiliary equipment, etc.
 - 4.11.6 Aerospace Operating Systems such as search, add-space, ground station system, measurement, assessment and navigation system in space, etc.
- 4.12 Manufacture of motorcycles with more than 500 cc engine displacement
- 4.13 Manufacture of Fuel Cell
- 4.14 Fabrication industry or platform repair for petroleum industry4.14.1 Fabrication industry or platform repair with engineering design
- 4.15 Manufacture of science equipment

- 4.15.1 Manufacture of scientific equipment using high technology
- 4.15.2 Manufacture of other scientific equipment
- 4.18 Manufacture of Battery Electric Vehicles BEV and parts

Section 5: Electronics and Electrical Appliances

- 5.1 Manufacture of electrical products
 - 5.1.1 Manufacture of advanced technology electrical products
 - 5.1.1.1 Manufacture of advanced technology electrical products with product design
 - 5.1.1.2 Manufacture of advanced technology electrical products without product design
- 5.2 Manufacture of parts and/or equipment used for electrical products
 - 5.2.1 Manufacture of electrical equipment for industrial use including Power Inverter, Distribution Transformer, Main Circuit Breaker
 - 5.2.1.1 Manufacture of electrical equipment for industrial use

including Power Inverter, Distribution Transformer, Main

Circuit Breaker with product design

5.2.6 Manufacture of High Density Energy Storage

5.2.6.1 High Density Battery

5.2.6.2 Supercapacitor

- 5.3 Manufacture of Electronic Products
 - 5.3.1 Manufacture of Organics and Printed Electronics (OPE)
 - 5.3.2 Manufacture of telecommunication products
 - 5.3.2.1 Manufacture of emission, transmission and reception devices used in fiber-optic and wireless communication systems
 - 5.3.2.2 Manufacture of other telecommunication products
 - 5.3.3 Manufacture of electronic control and measurement instruments for industrial/agricultural use
 - 5.3.4 Manufacture of Security Control Equipment

- 5.4 Manufacture of parts and/or equipment used for electronic products5.4.1 Manufacture o parts for Organics and Printed Electronics (OPE)
 - 5.4.2 Manufacture of solar cells and/or raw materials for solar cells
 - 5.4.3 Manufacture of parts for telecommunication products
 - 5.4.3.1 Manufacture of parts of emission, transmission and reception devices used in fiber-optic and wireless communication systems
 - 5.4.3.2 Manufacture of parts for other telecommunication products
 - 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 Manufacture of Hard Disk Drive and/or parts for Hard Disk Drive
 - 5.4.6.1 Manufacture of Advanced Technology Hard Disk Drive and/or parts (except Top Cover or Base Plate or Peripheral)
 - 5.4.6.2 Manufacture of general Hard Disk Drive and/or parts (except Top Cover or Base Plate or Peripheral)
 - 5.4.7 Manufacture of Solid State Drive and/or parts for Solid State Drive
 - 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 Display
 - 5.4.12 Manufacture of Flexible Printed Circuit and/or Multi-layer Printed Circuit Board and/or parts
 - 5.4.12.1 Manufacture of Flexible Printed Circuit and/or Multilayer Printed Circuit Board and/or parts with circuit pattern design process

5.4.12.2 Manufacture of Flexible Printed Circuit and/or Multi-

layer Printed Circuit Board and/or parts without circuit pattern design process

5.5 Manufacture of material for microelectronics

5.5.1 Manufacture of Wafer

5.5.2 Manufacture of materials or sheets using Thin Film Technology

5.6 Electronics Design

5.6.1 Microelectronics Design

5.6.2 Embedded System Design

- 5.7 Software
 - 5.7.1 Embedded Software Development
 - 5.7.2 Enterprise Software Development
 - 5.7.3 High Value-added Software
- 5.9 Digital Services

Section 6: Chemicals, Paper and Plastics

- 6.2 Manufacture of eco-friendly chemicals or polymers or products from eco-friendly polymers
 - 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
 - 6.2.2 Manufacture of products from eco-friendly polymers
- 6.4 Manufacture of petrochemicals
- 6.5 Manufacture of specialty polymers or specialty chemicals Polymers or Specialty Chemicals)
- 6.7 Manufacture of plastic packages with special properties:
 - 6.7.1 Manufacture of Multilayer Plastics Packaging
 - 6.7.2 Manufacture of Aseptic Plastics Packaging
 - 6.7.3 Manufacture of Antistatic Plastics Packaging)
- 6.9 Manufacture of Active Pharmaceutical Ingredients
- 6.10 Manufacture of medicine (only for new investments)

- 6.12 Manufacture of pulp or paper
 - 6.12.1 Manufacture of Hygienic Pulp or Hygienic Paper
 - 6.12.2 Manufacture of Specialty Pulp or Specialty Paper
- 6.14 Manufacture of printed matter

6.14.1 Manufacture of digital printed matter

Section 7: Service and Public Utilities

- 7.1 Service and Public Utilities
 - 7.1.1 Production of electricity or electricity and steam
 - 7.1.1.1 Production of electricity or electricity and steam from garbage or refuse derived fuel
 - 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
 - 7.1.2 Production of tap water, industrial water or steam
 - 7.1.3 Inspection centers before release and loading goods into containers for export or container yards and inland container depots (ICD)
 - 7.1.4 Loading/unloading facilities for cargo ship
 - 7.1.5 Commercial airports
- 7.3.4 Air transportation services (excluding services by airlines)
- 7.4 Logistics service centers
 - 7.4.2 International Distribution Center (IDC)
- 7.8 Energy Service Company: ESCO
- 7.9 Real estate development for industrial use
 - 7.9.1 Industrial zones or industrial estates
 - 7.9.1.2 Gem and jewelry industrial zones
 - 7.9.1.3 Logistics Park
 - 7.9.1.4 Movie Town

- 7.9.1.5 Industrial estate or industrial zone for environmental protection
- 7.9.1.6 Rubber industrial zones (Rubber City)
- 7.9.1.7 Aircraft or Aerospace Industrial Zones or Industrial Estates
- 7.9.2 Industrial zones or technology industrial zones
 - 7.9.2.1 Science and Technology Park
 - 7.9.2.2 Digital Park
 - 7.9.2.3 Data Center
 - 7.9.2.4 Innovation Incubation Center
- 7.10 Cloud Service
- 7.11 Research and Development
- 7.12 Biotechnology
 - 7.12.1 Research and development (R&D) activity and/or manufacturing of seed industry, improvement of plants, animals or microorganisms using biotechnology
 - 7.12.2 R&D activity and/or manufacturing of bio-pharmaceutical agents using biotechnology
 - 7.12.3 R&D and/or manufacturing of diagnostic kits for health, agriculture, food and environment
 - 7.12.4 R&D and/or manufacturing of bio-molecules and bio-active substances using microorganisms, plant cells and animal cells
 - 7.12.5 Manufacture of raw materials and/or essential materials for molecular biological research and development, experiment, testing or quality control services and/or production of biological substances
 - 7.12.6 Biological substance analysis and/or synthesis services and/or quality control services and/or product validation services
- 7.13 Engineering design
- 7.14 Scientific laboratories

- 7.15 Calibration services
- 7.16 Product sterilization services
- 7.17 Recycling and reuse of unwanted materials
- 7.18 Waste treatment or disposal
- 7.19 Human resources development

7.19.1 Vocational training centers

- 7.19.2 High-potential academies and institutions for higher education
- 7.21 Motion picture support services
- 7.33 Distribution centers with smart system

Section 8 Technology and Innovation Development

- 8.1 Targeted Technology Development
 - 8.1.1 Biotechnology Development
 - 8.1.2 Nanotechnology Development
 - 8.1.3 Advanced Material Technology Development
 - 8.1.4 Digital Technology Development
