

Food and Agricultural

Activities	Conditions	Incentives
1.1 Manufacture of biological fertilizers, organic fertilizers, nano-coated organo chemical fertilizer and bio-pesticides	<ol style="list-style-type: none"> 1. Biological fertilizers, organic fertilizers and nano-coated organic chemical fertilizer must be registered and obtained license for manufacturing fertilizer for trade from the Department of Agriculture. 2. Bio-pesticides must be registered and obtained certificate of permission to produce from the Department of Agriculture. 3. Projects must use inoculants or innovations that have supporting academic reference. 	A 3
1.2 Plant or animal breeding (only those that are not eligible for biotechnology activity)	<ol style="list-style-type: none"> 1. Projects must have research and development activities. 2. For breeding of sensitive plants according to the policy of the Ministry of Agriculture and Cooperatives, projects must have Thai nationals holding shares totaling not less than 51 percent of the registered capital. 3. Projects must have expenses for salaries for R&D personnel of at least 1,500,000 baht per year. 4. Projects located in the science and technology park, promoted by BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate tax exemption period. 5. Revenue derived from plant propagation after plant breeding in the project shall be regarded as revenue of promoted projects, except for the propagation of cassava. 	A 3
1.3 Economic forest plantation (except for Eucalyptus)	<ol style="list-style-type: none"> 1. Projects must have research and development activity. 1. Total plantation area in close proximity must not be less than 300 rai, at least 50 rai of which must be adjacent. 2. Projects must receive approval from the Ministry of Natural Resources and Environment. 	A 1
1.4 Crop drying and silo facilities		B 1

Activities	Conditions	Incentives
<p>1.5 Animal propagation or animal husbandry</p> <p>1.5.1 Livestock and aquatic animal propagation</p> <p>1.5.2 Livestock husbandry or aquaculture (except for shrimp)</p>	<p>1. Projects must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, sensor system for tracking and counting animals.</p> <p>2. Projects must have traceability system.</p> <p>3. Hatching eggs without breeder-raising process shall not be promoted.</p> <p>1. Projects must have propagation process.</p> <p>2. Projects must use modern technology, e.g. closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, sensor system for tracking and counting animals and effective environmental protection and impact reduction system.</p> <p>3. Projects must have traceability system.</p>	<p>A 4</p> <p>A 4</p>
1.6 Slaughtering	<p>1. Projects must use modern technology, e.g. stunning method, shackle, cold storage, chilling system, meat quality and contaminant inspection.</p> <p>2. Projects must have traceability system.</p>	A 4
1.7 Deep sea fishery	<p>1. Surrounding net boat must be at least 500 gross tons.</p> <p>2. Long line boat must be at least 150 gross tons.</p> <p>3. Boats must have navigation equipment, fish finder and embedded tracking unit.</p>	A 3
1.8 Grading, packaging and storage of plants, vegetables, fruits or flowers	<p>1. Projects using advanced technology, e.g. fruit ripeness sensor, radio frequency pest control, nuclear magnetic resonance.</p> <p>2. Projects using modern technology, e.g. color sorter, vapor heat treatment to kill fruit fly eggs, seed coating.</p> <p>3. Rice grading must use advanced technology only.</p>	<p>A 2</p> <p>A 3</p>

Activities	Conditions	Incentives
1.9 Manufacture of modified starch or starch made from plants that have special properties		A 3
1.10 Manufacture of oil or fat from plants or animals (except for soybean oil)	<ol style="list-style-type: none"> 1. Manufacture of crude or semi-refined oil from plants must start from agricultural produce. 2. Manufacture of refined oil from plants must start from agricultural produce or crude oil. 	A 3
1.11 Manufacture of natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics)		A 4
1.12 Manufacture of active ingredients from natural raw materials	Projects must be supported by academic study on action and toxicity.	A 2
1.13 Tanneries or leather finishing	<ol style="list-style-type: none"> 1. Projects must use environment-friendly technology, e.g. reduction of chemical use, use of enzyme or biological catalysts instead of chemicals. 2. Tanneries must be located in industrial estates or promoted industrial zones. 	A 3
1.14 Manufacture of natural rubber products (except for rubber bands, rubber balloons and rubber rings) 1.14.1 Manufacture of primary processed rubber 1.14.2 Manufacture of rubber products		A 4 A 2
1.15 Manufacture of products from agricultural by-products or agricultural waste (except for those with uncomplicated production processes, e.g. drying, dehydration)		A 4
1.16 Manufacture of fuel from agricultural products, including agricultural scrap or garbage or waste		

Activities	Conditions	Incentives
<p>1.16.1 Manufacture of fuel from agricultural products</p> <p>1.16.2 Manufacture of fuel from agricultural scrap or garbage or waste, e.g. biomass to liquid (BTL), biogas from wastewater</p> <p>1.16.3 Manufacture of biomass briquettes and pellets</p>		<p>A 2</p> <p>A 2</p> <p>A 3</p>
<p>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)</p>	<ol style="list-style-type: none"> 1. Project with only mixing or dilution process shall not be promoted. 2. Project with fermentation process must use starter cultures that have supporting study or research. 3. Only beverage made from plants, vegetable and fruit will be promoted 	<p>A 3</p>
<p>1.19 Cold storage, or cold storage and cold storage transportation</p>		<p>B 1</p>
<p>1.20 Trading Center for agricultural goods</p>	<ol style="list-style-type: none"> 1. Total area must not be less than 50 rai. 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. 3. Inspection, grading and pesticide residue inspection services for agricultural products must be provided. 	<p>A 3</p>

Activities	Conditions	Incentives
1.22 Manufacture of animal feed production and animal food ingredients.		B 1
1.23 Manufacture of modern agricultural products or services related to modern agriculture e.g. detection or tracking systems, resources regulation systems (such as water, fertilizers, medicines) and smart greenhouse systems	Project must include systems and software development processes for resources management. The resources management software and systems must be integrated and capable of collecting, interpreting and analyzing data.	A 3 (no cap)
7.9.1.6 Rubber industrial zone (Rubber City)	As specified by the Board.	A3
7.9.1.8 Food Innovation Industrial Zone (Food Innopolis)	<ol style="list-style-type: none"> 1. Projects must be located in the areas approved by the Ministry of Science and Technology and the Office of the Board of Investment. 2. 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. 3. 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. 4. Project must provide facilities such as conference room, seminar room, communication systems and electrical backup system. 5. Project must have appropriate wastewater and sewage treatment system in accordance with the regulation. 	A1

Remarks: Activity 1.21 has been expired.

Biotechnology

Activities	Conditions	Incentives
<p>6.2 Manufacture of eco-friendly chemicals or polymers or products from eco-friendly polymers</p> <p>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</p> <p>6.2.2 Manufacture of products from eco-friendly polymers</p>	<p>1. The chemicals or polymers need to have less overall impact, assessed throughout their life cycles, on the environment. These products must be certified or can be proved to use raw materials from renewable resources, or use sustainable green chemistry in the production process, or they must be products that are biodegradable, and do not generate toxic substances.</p> <p>2. Must be assessed with an internationally-accepted standard such as Life Cycle Assessments (LCA), etc. before the full operation start-up date.</p> <p>Must have plastic forming or coating process using eco-friendly plastics or polymers.</p>	<p>A 2</p> <p>A 3</p>
<p>7.12 Biotechnology</p> <p>7.12.1 Research and development (R&D) activity and/or manufacturing of seed industry, improvement of plant, animal or microorganism using biotechnology.</p> <p>7.12.2 Research and development (R&D) activity and/or manufacturing of biopharmaceutical agent using biotechnology</p> <p>7.12.3 Research and development (R&D) and/or manufacturing of diagnostic kits for health, agriculture, food and environment</p> <p>7.12.4 Research and development (R&D) and/or manufacturing of bio-molecule and bioactive substance using microorganism, plant cell and animal cell</p>	<p>Project located in a science and technology park, promoted by BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate tax exemption period.</p>	<p>A 1</p> <p>A 1</p> <p>A 1</p> <p>A 1</p>

Activities	Conditions	Incentives
<p>7.12.5 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</p> <p>7.12.6 Biological substance analysis and/or synthesis service and/or quality control service and/or product validation service</p>		<p>A 1</p> <p>A 1</p>
<p>8.1.1 Biotechnology Development</p>	<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 BOI 2. There must be a technology transfer with an educational institution or research institute as approved by the BOI e.g. Technology Research Consortium. 3. Project located in a science and technology park promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction in a corporate income tax for 5 years after the end of its corporate income tax exemption period. 4. Project may apply for merit based incentives and be granted the corporate income tax exemption for not exceeding 13 years. 5. Project shall be granted import duty exemption on goods. 	<p>Exemption from corporate income tax for ten years with no limit on the income tax exempted.</p>

Healthcare & Medical

Activities	Conditions	Incentives
<p>1.18 Manufacture of medical food or food supplements</p>	<ol style="list-style-type: none"> 1. <u>For the manufacture of medical food</u>, products must be registered as “medical food” by Food and Drug Administration or other agencies with internationally accepted standards. 2. <u>For the manufacture of food supplements</u>, <ol style="list-style-type: none"> 2.1 Product must be registered as “Food Supplements” by the Thai Food and Drug Administration or other agencies with internationally accepted standards. 2.2 Projects must have an active ingredient extraction process. 	<p>A 2</p>
<p>3.11 Manufacture of medical devices or parts</p> <p>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</p> <p>3.11.2 Manufacture of other medical devices (except for medical devices made of fabrics or fibers)</p> <p>3.11.3 Manufacture of medical devices made of fabrics or fibers, e.g. gowns, drapes, caps, face masks, gauze and cotton wool</p>	<ol style="list-style-type: none"> 1. In case projects include R&D and innovation 2. In case projects include R&D and innovation <p>Manufacture of gauze or cotton wool must start from raw cotton fabric or cotton yarn.</p>	<p>A 1</p> <p>A 2</p> <p>A 3</p> <p>A 4</p>
<p>6.9 Active pharmaceutical ingredients</p>	<p>Must be for production of active or raw materials of active pharmaceutical ingredients (APIs).</p>	<p>A 2</p>

Activities	Conditions	Incentives
6.10 Manufacture of medicine	<ol style="list-style-type: none"> 1. For conventional medicine projects, such promoted projects must achieve GMP standard prescribed by PIC/S within two years from the full operation start-up date. 2. For traditional medicine projects, such promoted projects must achieve GMP standard within two years from the full operation start-up date. 3. For the improvement of existing projects, existing machinery can be used in the promoted project but its value shall not be included in the investment amount eligible for corporate income tax exemption. 	A 3*
6.15 Manufacture of body care products such as soap, shampoo, toothpaste and cosmetics	<ol style="list-style-type: none"> 1. Must set up a factory in special economic zone. 2. Applications must be submitted by 31 December, 2018. 	A 2

* Application submitted by 31 December, 2017, shall receive incentive "A2"

Research and development

Activities	Conditions	Incentives
7.11 Research and development	<ol style="list-style-type: none"> 1. Must have scope of business, as follows: <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. 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. 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. 	A 1

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 2. Must provide the Board with the details and scope of such research and development projects, information on projects' researchers, including number of researchers, academic profiles and work experiences. 3. Revenues derived from sale of the provision of services that are directly related to a promoted business or which are from downstream production for commercial purposes, either carried by the promoted company or sub- contractor, shall be regarded as revenue of the promoted business. 4. Project located in the science and technology park, promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate tax exemption period. 5. Must have expenses for salaries of research and development personnel of at least 1,500,000 baht per year. 	