

Activities	Conditions	Incentives
2.7 Manufacture of up-stream steel, i.e. hot metal, pig iron, sponge iron, Direct Reduction Iron (DRI) and Hot Briquetted Iron (HBI)		A 2
2.8 Manufacture of intermediate steel, i.e. Slab, Billet and Bloom	<ol style="list-style-type: none"> 1. Intermediate steel with continuous production process from manufacturing of up-stream steel in the same project. 2. Intermediate steel production only. 	<p>A 2</p> <p>A 4</p>
<p>2.9 Manufacture of down-stream steel</p> <p>2.9.1 Manufacture of High Tensile Strength Steel</p> <p>2.9.2 Manufacture of down-stream steel with continuous production process from manufacturing of upstream and intermediate steel within the same project</p> <p>2.9.3 Manufacture of long steel products for industrial use i.e. steel wire rods, wires, shafts and bars</p> <p>2.9.4 Manufacture of long steel products for construction use, i.e. steel wire rods, wires, shafts and bars</p> <p>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</p> <p>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</p> <p>2.9.7 Manufacture of Tin Mill Black Plate</p>	<p>The value of Ultimate Tensile Strength (UTS) of product must exceed 700 MPa.</p>	<p>A 2</p> <p>A 2</p> <p>A 4</p> <p>B 1</p> <p>A 4</p> <p>B 1</p> <p>A 3</p>

Activities	Conditions	Incentives
2.9.8 Manufacture of Cold-Rolled Electrical Steel Sheet	Non-oriented (NO) and Grain-Oriented (GO) only.	A 3
2.10 Manufacture of steel pipes or stainless steel pipes 2.10.1 Seamless steel pipes and semi-seamless steel pipes 2.10.2 Other steel pipes		A 3 B 1
2.11 Manufacture of metal powder (except Shot Blasting)		A 3
2.12 Manufacture of ferro-alloy		A 4
2.13 Manufacture of cast iron/steel parts 2.13.1 Ductile cast steel parts 2.13.2 Other cast steel parts	Project must use induction furnace in the production process.	A 2 A 3
2.14 Manufacture of forged iron/steel parts		A 3
2.15 Rolling, drawing, casting or forging of non-ferrous metals		A 4
2.16 Coil center	Not eligible for merit-based incentives.	B 2
2.17 Manufacture of construction materials and pre-stressed concrete for public utilities	1. Project must be located in the Special Economic Zone (SEZ). 2. Application must be submitted by 31 December, 2018.	A 2

Activities	Conditions	Incentives
<p>4.1 Manufacture of metal products including metal parts</p> <p>4.1.1 Products from metal or alloy powder</p> <p>4.1.2 Metal products or metal parts</p> <p>4.1.3 Other metal products including other metal parts</p>	<p>Project must have sintering process.</p> <p>Project must have metal forming process continuing from iron/steel casting process (using induction furnace) or iron/steel forging process, i.e. machining and stamping within the same project.</p> <p>1. Continuous forming process from pressing, pulling casting or forging of non-ferrous metal within the same project.</p> <p>2. Forming process, i.e. machining and stamping.</p>	<p>A 3</p> <p>A 3</p> <p>A 4</p> <p>B 1</p>
<p>4.2 Surface treatment or anodized surface treatment (except coating or coloring treatment for decoration purpose)</p> <p>4.2.1 Plating, Coating, modifying or changing the surface using Advanced Technologies</p> <p>4.2.2 Plating, Coating, modifying or changing the surface using Basic Technologies</p>		<p>A 4</p> <p>B 1</p>
<p>4.3 Heat Treatment</p>	<p>Cyanide is prohibited in the process of heat treatment.</p>	<p>A 4</p>
<p>4.14 Fabrication industry or platform repair for petroleum industry</p> <p>4.14.1 Fabrication industry or platform repair with engineering design</p> <p>4.14.2 Fabrication industry or platform repair for petroleum industry</p>		<p>A 3</p> <p>A 4</p>
<p>6.1 Manufacture of industrial chemicals</p>	<p>Chemical products, which are consumer products such as paints, cleaning products, automobile lubricants, compound chemical fertilizers, insecticides or herbicides, cement based adhesives, etc. are not eligible for promotion.</p>	<p>A 4</p>

Activities	Conditions	Incentives
6.5 Manufacture of specialty polymers or specialty chemicals		A 2
6.6 Manufacture of plastic products for industrial goods	Must have plastic forming process.	B 1
<p>6.7 Manufacture of plastic packages with special properties:</p> <p>6.7.1 Multilayer plastic packaging</p> <p>6.7.2 Aseptic plastic packaging</p> <p>6.7.3 Antistatic plastics packaging</p>	<p>Must integrate more than 3 layers of plastics, or in case of products produced through a co-extrusion process, must integrate not less than 3 layers of plastics.</p> <p>Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within 2 years from the full operation start-up date.</p> <p>Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within two years from the full operation start-up date.</p>	<p>A 3</p> <p>A 3</p> <p>A 3</p>
6.8 Manufacture of plastic products from recycled plastic.	Must have plastic forming process using domestic plastic raw materials only.	A 4
6.11 Manufacture of chemical fundamental fertilizers		A 2
<p>6.12 Manufacture of pulp or paper</p> <p>6.12.1 Hygienic pulp or hygienic paper</p> <p>6.12.2 Specialty pulp or specialty paper</p>	<p>Must be certified with ISO 14611 level 5 (Clean Room) or Federal Standard 209 E Class 100 or above or an equivalent international standard two years from the full operation start-up date.</p> <p>Must be certified with relevant standards such as GMP or Food Grade within two years from the full operation start-up date.</p>	<p>A 2</p> <p>A 3</p>

Activities	Conditions	Incentives
<p>6.13 Manufacture paper articles</p> <p>6.13.1 Manufacture of products from hygienic paper</p> <p>6.13.2 Manufacture of paper container coated with bio-plastics</p> <p>6.13.3 Manufacture of high performance paper products</p>	<p>Must have a hygienic production process and must be certified with relevant standard such as GMP or Food Grade within two years from the full operation start-up date.</p> <p>The production process must contain product coating process using biodegradable plastic.</p> <p>Must have an engineering design process such as special load-bearing capacity or shockproof capacity, etc.</p>	<p>A 4</p> <p>A 4</p> <p>A 4</p>
<p>6.16 Manufacture of plastic products for consumer goods</p>	<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. 	<p>A 2</p>
<p>6.17 Manufacture of pulp or paper, i.e., paper boxes</p>	<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. 	<p>A 2</p>
<p>8.1.2 Advanced Material Technology Development</p> <p>8.1.3 Digital Technology 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>

Clean energy water & Environment

Activities	Conditions	Incentives
6.3 Oil refinery		B 1
6.4 Manufacture of petrochemicals		A 3
7.1 Public utilities and basic services 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	Must be approved by relevant government agencies.	A 1
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		A 2
7.1.1.3 Production of electricity or electricity and steam from other energy sources	1. In case of cogeneration. 2. If the project uses coal, it must only use clean coal technology.	A 4 A 4
7.1.2 Production of tap water, industrial water or steam		A 3
7.2 Natural gas station		B 1
7.8 Energy Service Company (ESCO)	Must be approved by Ministry of Energy before submitting an investment promotion application.	A 1

Activities	Conditions	Incentives
7.17 Recycling and reuse of unwanted materials	<ol style="list-style-type: none"> 1. Must be approved by relevant government agencies. 2. Must be located in an industrial estate or promoted industrial zone. Exceptions to this requirement may be granted by the Board on a case-by-case basis. 3. Unwanted materials in the project must be generated from domestic sources only. 4. Must have separation or processing of unwanted materials using modern technology, as approved by the Board. 5. Promoted projects will receive rights and privileges, as follows: <ul style="list-style-type: none"> - Sorting/separation - Sorting/separation with additional processing of recycling or recovery of valuable substances. 	<p>A 3</p> <p>A 2</p>
7.18 Waste treatment or disposal	Project must be approved by relevant government agencies.	A 2
7.9.1.5 Industrial estate or industrial zone for environmental protection	Must be approved by Ministry of Industry before submitting the investment promotion application.	A 3

Industrial area development

Activities	Conditions	Incentives
7.9.1.1 Industrial zone or industrial estate	<ol style="list-style-type: none"> 1. Projects in Bangkok and Samut Prakarn are not eligible for promotion. 2. Total land area of the project must not be less than 500 rai. 3. 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 of Investment. 4. Other conditions as specified by the Board are as follows: <ol style="list-style-type: none"> 4.1 The main road <ol style="list-style-type: none"> (1) If the total area is over 1,000 rai, the road must have four 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 surface wide enough for an emergency stop. (2) If the total area is over 500 and up to 1,000 rai, the road must have two 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. 4.2 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. 	A3

Activities	Conditions	Incentives
	<p>4.3 Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool.</p> <p>4.4 Wastewater discharge system must be completely separate from rainwater discharge system.</p> <p>4.5 Projects must have an approved system of collection and elimination of garbage, as approved by the Board.</p> <p>4.6 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 of Natural Resources and Environmental Policy and Planning (ONEP).</p> <p>4.7 The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office.</p> <p>4.8 The zone must develop about 25 percent of its total land area, or as approved by the Board, for public utility services within two years from the date of investment promotion certificate issuance.</p>	
7.24 Factory Development for Industrial Plant and Warehouse	<ol style="list-style-type: none"> 1. Project must be located in the Special Economic Zone (SEZ). 2. Application must be submitted before 31 December, 2018. 	A 2