

Creative

Activities	Conditions	Incentives
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	Projects must be approved by related agencies, e.g. Thailand Textile Institute, National Innovation Agency.	A 2
3.1.1.2 Manufacture of recycled fiber	Projects must use domestic scraps or waste only.	A 4
3.1.1.3 Manufacture of other fibers		B 1
3.1.2 Manufacture of yarn or fabric		
3.1.2.1 Manufacture of functional yarn or functional fabric	Projects must be approved by related agencies, e.g. Thailand Textile Institute, National Innovation Agency.	A 3
3.1.2.2 Manufacture of other yarn or fabric	<ol style="list-style-type: none"> 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. 	A 4
	<ol style="list-style-type: none"> 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. 	B 1
3.1.3 Bleaching, dyeing and finishing, or printing and finishing, or printing	<ol style="list-style-type: none"> Projects must be located or expand in industrial estates or promoted industrial zones that have waste treatment and environmental protection and control systems according to the announcement of the Ministry of Industry. In case projects are not located in 1., only expansion of existing projects will be permitted. Projects must also have measures to reduce environmental impact. For the textile industry, digital printing businesses can be located in all areas. 	A 3

Activities	Conditions	Incentives
3.1.4 Manufacture of garments, clothing accessories, and household textiles	<ol style="list-style-type: none"> 4. Projects applying for investment promotion under the Measure to Promote Improvement of Production Efficiency by reducing environmental impact are allowed to be located in the existing business area, whether the business is located in industrial estates or promoted industrial zones according to Section 30 of the announcement of the Ministry of Industry or not. 5. Environment-friendly technology must be used in all cases. <ol style="list-style-type: none"> 1. 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. 2. 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. 	<p style="text-align: center;">A 4</p> <p style="text-align: center;">B 1</p>
3.2 Manufacture of non-woven fabric or hygienic products made of non-woven fabric		<p style="text-align: center;">A 4</p>
3.3 Manufacture of bags or shoes or products made of leather or artificial leather	<ol style="list-style-type: none"> 1. 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. 2. 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. 	<p style="text-align: center;">A 4</p> <p style="text-align: center;">B 1</p>
3.4 Manufacture of sports equipment or parts		<p style="text-align: center;">B 1</p>
3.5 Manufacture of musical instrument		<p style="text-align: center;">B 1</p>

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3.6 Manufacture of furniture or parts	<ol style="list-style-type: none"> 1. Projects with investment 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. 2. 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. 	<p style="text-align: center;">A 4</p> <p style="text-align: center;">B 1</p>
3.7 Manufacture of toys	<ol style="list-style-type: none"> 1. 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. 2. 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. 	<p style="text-align: center;">A 4</p> <p style="text-align: center;">B 1</p>
3.8 Manufacture of gems and jewelry or parts including raw materials and prototype		<p style="text-align: center;">A 4</p>
3.9 Creative product design and development center	<ol style="list-style-type: none"> 1. Projects must consist of 2 components, as follows: <ol style="list-style-type: none"> 1.1 Information system for design 1.2 Conceptual design and creation system. 2. Projects must consist of one of the following components: <ol style="list-style-type: none"> 2.1 Engineering design system 2.2 Prototype design creation and performance testing system 2.3 Prototype standard testing and user acceptance testing system. 3. At least 70% of total employees in the project must be Thai. 4. Projects must have expenses for salaries for creative product design and development personnel of at least 1,500,000 baht per year. 	<p style="text-align: center;">A 1</p>

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	<p>5. Project 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 in corporate income tax for 5 years after the end of its corporate tax exemption period.</p>	
<p>6.14 Production of printed matter 6.14.1 Production of digital printed matter 6.14.2 Production of printed matter</p>	<p>Must have printing and designing process using Digital Media Software in the project.</p>	<p>A 3 B 1</p>
<p>7.20 Thai motion picture production</p>	<p>1. Thai motion picture production shall include production of movies, documentaries or television programs, but does not include production of an advertisement. 2. Revenue exempt from tax shall include: 2.1 Revenue obtained from the sale of copyright, including sale of motion pictures in other forms such as CD, video CD, DVD, etc. 2.2 Revenue obtained from a revenue sharing scheme from movie theaters and motion picture distributor.</p>	<p>A 3</p>
<p>7.21 Motion picture support services</p>	<p>Motion picture support services shall include documentaries, television programs, animation and commercials, which have a scope of business, as follows: 1. Rental services of movie production equipment and/or movie production props must have main equipment machinery, such as camera, grip equipment, light set, etc. 2. Film development and duplication services must have main equipment/ machinery, such as film development machine, film duplication machine, digital film duplication machine, etc.</p>	<p>A 3</p>

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	<ol style="list-style-type: none"> 3. Sound recording services must have main equipment/machinery, such as digital sound recorder, digital sound editing machine, digital sound mixing machine, etc. 4. Picture technical services must have machines and equipment capable of creating special pictures that are not possible with cameras. The service providers must have main equipment and machinery, such as standard definition/high definition digital recorders, editing suites, digital compositing and special effect creation, etc. 5. Coordination services for foreign movie production in Thailand must include coordinating with related government agencies for permits, location scouting and sourcing of staff and movie equipment. 6. Studio rental services for movie and television program production. 	
7.9.1.2 Gem and jewelry industrial zone	<ol style="list-style-type: none"> 1. The total area must not be less than 100 rai. 2. Area for operations related to gems or jewelry must not be less than 40 percent of the total area. 3. Projects must have a sales area for gems and jewelry. 4. Projects must provide appropriate security systems. 5. Projects must have meeting rooms, exhibition halls and business centers. 	A 3
7.9.1.4 Industrial zone for motion picture production (Movie Town)	<p>Must provide the following facilities:</p> <ol style="list-style-type: none"> 1. Indoor studio and outdoor studio 2. Post production services, i.e. film developing and duplicating, special effects, computer animation, sound lab 	A 3

Digital

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<p>5.7 Software</p> <p>5.7.1 Embedded software</p> <p>5.7.2 Enterprise software and/or digital content</p>	<ol style="list-style-type: none"> 1. Projects must have expenses for salaries for IT-personnel of at least 1,500,000 baht per year. 2. Projects must include software development processes specified by the Digital Economy Promotion Agency: DEPA. 3. Projects with an investment of 10 million baht or more (excluding cost of land and working capital) must obtain a quality standard certificate from DEPA or receive a Capability Maturity Model Integration (CMMI) quality standard certificate or any equivalent standard within two years from the full operation start-up date. If the project fails to meet such conditions, one-year of the corporate income tax exemption shall be withdrawn. 4. Revenue derived from sales or the provision of services that are directly related to a promoted software business shall be regarded as revenue of such promoted businesses. 	<p>A 1</p> <p>A 3 (no cap for corporate income tax exemption)</p>
<p>5.7.3 High Value-Added Software</p> <ul style="list-style-type: none"> - 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 	<ol style="list-style-type: none"> 1. Projects must have expenses for salaries for IT-personnel of at least 1,500,000 baht per year. 2. Projects must include software development processes as specified or approved by the Ministry of Digital Economy and Society: DE. 3. Projects with an investment of 10 million baht or more (excluding cost of land and working capital) must obtain a quality standard certificate from DEPA or receive a Capability Maturity Model Integration (CMMI) quality standard certificate or any equivalent standard within two years from the full operation startup date. If the project fails to meet such conditions, one-year corporate income tax exemption shall be withdrawn. 	<p>A 1</p>

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	4. Revenue derived from sales or the provision of services that are directly related to a promoted software business shall be regarded as revenue of such promoted businesses.	
5.8 E-commerce	Not eligible for merit-based incentives.	B 2
5.9 Digital Services <ul style="list-style-type: none"> - Software platform - Managed service - Digital architecture design service - Digital services such as FinTech, DigiTech, MedTech, AgriTech, etc. 	<ol style="list-style-type: none"> 1. Projects must hire digital specialists and have capital investment (excluding cost of land and working capital) not less than 1,000,000 baht. 2. Projects must include digital service processes as approved by the Board. 3. Projects with an investment of 10 million baht or more (excluding cost of land and working capital) must be certified with ISO 20000 or other quality standard certificate as approved by the Ministry of Information and Communication Technology within 2 years from the full operation start-up date, otherwise the corporate income tax exemption shall be reduced by 1 year. 4. Revenue derived from sales or the provision of services that are directly related to a promoted digital service business shall be regarded as revenue of such promoted businesses. 5. Projects must gain approval from the Ministry of Digital Economy and Society before applying for investment promotion. 	A 3
7.10 Cloud Service	<ol style="list-style-type: none"> 1. Must be located in at least 2 data centers in Thailand that are certified with ISO/IEC 27001 (data center). 2. Must have connection among all related data center with speed of at least 10 Gbps for each connection, with backup connection at the same speed. 3. Must be certified with ISO/IEC 27001 (cloud security) and ISO/IEC 20000-1 (cloud service). 	A 1

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8.1.4 Digital Technology Development	<ol style="list-style-type: none"> 1. Target technology development procedures shall be used as a base for the manufacturing process or service provision in the target industry as approved by the 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. 	Exemption from corporate income tax for ten years with no limit on the income tax exempted.
7.1.6 Digital Infrastructure 7.1.6.1 International high-speed marine communication circuits”	<p>Must obtain a license for international high-speed marine communication circuits from the Broadcasting Commission (BC)</p> <ol style="list-style-type: none"> 3. and the Office of The National Broadcasting and Telecommunications Commissions (NBTC) before applying for the promotion 	A 1
7.9.2.2 Software Park	<ol style="list-style-type: none"> 1. Project must have high-speed fiber- optic main communication system throughout the area. 2. The main telecommunication system must have a high-speed cable from the software park to domestic and international telecommunication center. 3. Continuous back-up of electricity supply must be installed. 4. The total area must not be less than 5,000 square meters. 	A 1

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7.9.2.3 Data center	<ol style="list-style-type: none"> 1. Must provide complementary service for customers located in project, e.g. server co-location, managed service, customer's server backup service, disaster recovery service (DRS), etc. 2. Area of data center must not be less than 3,000 square meters. 3. Must have a main hi-speed telecommunications system linking the data center with domestic and international telecommunication centers for at least 4 systems. The domestic telecommunication system must have a speed of at least 10 Gbps each, for at least 3 systems, and the total speed of the whole system must be at least 60 Gbps. 4. Must be able to service clients during maintenance or during equipment replacement in the system. (concurrently maintainable). 5. Must have a "Continuous Rating" generator, which is capable of supporting the entire electricity needs of the Data Center, with a backup generator that can support the need for electricity when one of the generators doesn't function properly. 6. Must have equipment or backup system for UPS IT Cooling and UPS Cooling. This system or equipment needs to be able to function immediately after a main system fails to function properly and this must ensure the failure in the main system does not affect service. 7. Must have backup independent distribution paths in electricity distribution system. 8. Must have a failure prevention system to prevent risks from damage or any malfunction in any equipment. 9. Must have a highly efficient air conditioning system, with backup system. 10. Must have fire prevention system for the entire area. 11. Must have a 24-hour security system. 12. Must be certified with ISO/IEC 27001 (data center). 	A 1

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7.9.2.4 Innovation Incubation Center	<ol style="list-style-type: none"> 1. Project must have high-speed fiber optic (FTTX) main communication system. 2. Continuous back-up of an electricity supply must be installed. 3. Project must have mentors to provide business consultation. 4. Project must have plans to establish a technology ecosystem or technology community. 5. The total service area must not be less than 300 square meters. 6. Project must have technical or technology development training session as approved by the Board. 	A 1