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BCG Industries

Investment Promotion Division 1

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32 Agricultural and Food Industries

- 1.1 Upstream agriculture; Economic forest plantation and Energy crops plantation, Animal propagation or animal husbandry, Deep sea fishery
- 1.2 Processed agricultural products; Starch made from plants, Oil or fat from plants or animals, Tanneries or leather finishing, Natural rubber products, Preservation of food, beverages, food additives, food ingredients or dietary supplement products, Future food, Animal feed or animal food ingredients fuel or pharmaceutical grade alcohol from agricultural products, including agricultural scrap or waste, Natural extracts or products from natural extracts
- 1.3 Modern agriculture; Plant or animal breeding, Manufacture or service of machinery and equipment of modern agricultural and modern agricultural system, Plant Factory
- 1.4 Supporting agricultural industry; Fertilizers, Crop drying and silo facilities, Grading and storage of agricultural products, Cold storage, or cold storage and cold storage transportation, Trading center for agricultural goods

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41 Biotechnology Industry

- 1.5 Manufacture of biotechnology-derived products; Bioplastic, Biochemicals
Biotechnology
- 1.6 Biotechnology development

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43 Medical Industry

- 2.1 Manufacture of medical products; Non-woven fabric or hygienic products from non-woven fabric, Medical devices, Active pharmaceutical ingredients, Medicines
- 2.2 Medical and health care services; Specialty medical center; Health care services
- 2.3 Clinical Research

For more information regarding new and amended promoted activities, please scan:



Activities	Conditions	Incentives
Agricultural and Food Industries		
<p>1.1 Upstream agriculture</p> <p>1.1.1 Economic forest plantation and Energy crops plantation</p> <p>1.1.1.1 Economic forest plantation</p> <p>1.1.1.2 Energy crops plantation</p> <p>1.1.2 Animal propagation or animal husbandry</p>	<p>1. Total plantation area in close proximity must not be less than 50 rai.</p> <p>2. Project must be certified by Royal Forest Department or other agencies designated by the Royal Forest Department. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>3. Project must be certified by international forestry standard, such as Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC) or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>1. Total plantation area in close proximity must not be less than 50 rai.</p> <p>2. Project must be certified by international forestry standard, such as Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC) or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>1. Project must have propagation process.</p> <p>2. Project must use modern technology such as closed house system, evaporative cooling system, automatic watering and feeding system, vector control measure and system, effective environmental protection, and impact reduction system.</p> <p>3. Project must have traceability system as approved by the Board.</p>	<p>A1</p> <p>A1</p> <p>A3</p>

Activities	Conditions	Incentives
<p>1.1.3 Slaughtering</p> <p>1.1.4 Deep sea fishery</p> <p>1.1.5 Animal quarantine facilities for export</p>	<p>4. Project must be certified by animal husbandry standard such as Good Agricultural Practice (GAP) or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>1. Project must use modern technology such as stunning method, shackle, cold storage, chilling system, meat quality and contaminant inspection.</p> <p>2. Project must have traceability system as approved by the Board.</p> <p>3. Project must be certified by animal slaughtering standard such as Good Manufacturing Practice (GMP) or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>Project must obtain oversea fishing license by Department of Fisheries. License must be obtained before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>Animal quarantine facilities must be certified to the standards specified by the Department of Livestock Development or relevant authorities.</p>	<p>A3</p> <p>A3</p> <p>A4</p>
<p>1.2 Processed agricultural</p> <p>1.2.1 Manufacture of starch made from plants</p> <p>1.2.1.1 Manufacture of organic starch or organic flour</p> <p>1.2.1.2 Manufacture of modified starch or starch made from plants that have special properties</p>	<p>Project must be certified by international organic agriculture standard, such as International Federation of Organic Agriculture Movements (IFOAM), Canada Organic Regime (COR), The National Organic Program (NOP) or an equivalent international standard. The certification must be completed before the full operation deadline.</p>	<p>A2</p> <p>A3</p>

Activities	Conditions	Incentives
1.2.1.3 Manufacture of native starch or native flour	<ol style="list-style-type: none"> 1. Project must employ environmentally-friendly technology such as reusing water or air pollution control. 2. Project must be certified by international environmental standard such as ISO 14000 or an equivalent international standard. The certification must be completed before the full operation deadline. 	A4
1.2.2 Manufacture of oil or fat from plants or animals		A3
1.2.3 Tanneries or leather finishing	<ol style="list-style-type: none"> 1. Project must employ environmentally-friendly technology such as reducing the use of chemicals, or use of enzyme or biological catalysts to replace chemicals. 2. Tanneries must be located in industrial estate or promoted industrial zones, or the leather tanning industrial zone that have waste treatment and environmental protection and control systems according to section 30 of the announcement of the Ministry of Industry. In case of expansion project or project apply for Smart and Sustainable Industry Measure shall be allowed to locate at current location and project must have measures to reduce environmental impact. 	A3
1.2.4 Manufacture of natural rubber products		
1.2.4.1 Manufacture of natural rubber products	<ol style="list-style-type: none"> 1. Manufacture of rubber band, rubber balloons and rubber ring shall not be promoted. 2. Products must contain natural products at least 51 percent by weight of raw material. 	A2
1.2.4.2 Manufacture of primary processed rubber		A4
1.2.5 Manufacture or preservation of food, beverages, food additives, food ingredients or dietary supplement products using modern technology	Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.	A3

Activities	Conditions	Incentives
<p>1.2.6 Manufacture of future food</p> <p>1.2.6.1 Manufacture of food with health claims</p> <p>1.2.6.2 Manufacture of novel food</p> <p>1.2.6.3 Manufacture of organic food</p> <p>1.2.6.4 Manufacture of medical food</p>	<p>1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.</p> <p>2. Products must be qualified health claim assessment by The Food and Drug Administration or other agencies with internationally accepted standard. The qualification must be completed before the full operation deadline.</p> <p>1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.</p> <p>2. Products must be registered as “novel food” with The Food and Drug Administration or other agencies with internationally accepted standard. The registration must be completed before the full operation deadline.</p> <p>1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.</p> <p>2. Project must be certified by international organic agriculture standard, such as International Federation of Organic Agriculture Movements (IFOAM), Canada Organic Regime (COR), The National Organic Program (NOP) or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>1. Manufacture of sugar, sport drinks, diluted juices, energy drinks, alcoholic beverages, drinking water, flavored and non-flavored soda, carbonated beverages, vitamin water and flavoring drinking water shall not be promoted.</p>	<p>A2</p> <p>A2</p> <p>A2</p> <p>A2</p>

Activities	Conditions	Incentives
<p>1.2.7 Manufacture of sugar</p>	<p>2. Products must be registered as "medical food" with the Food and Drug Administration or other agencies with internationally accepted standard within the full operation start-up date. The registration must be completed before the full operation deadline.</p> <p>1. Project must first obtain the Cane and Sugar Board's approval for the sugar cane quantity preparation plan for factory delivery, before applying for investment promotion.</p> <p>2. Project must be certified by international environmental standard such as ISO 14000 or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>3. The limit for corporate income tax exemption will be calculated based on machinery investment subject to the conditions prescribed under the Smart and Sustainable Industry Measure including Machinery Upgrade and Replacement, Automation Adoption, Alternative Energy Utilization, Environmental Impact Mitigation, and Industry 4.0 Transformation, as approved by the Board. Details for calculation of machinery investment under the criteria for the Enhancement Measure for Smart and Sustainable Industry on pages 150-162.</p> <p>4. New investment and expansion projects are not eligible to apply for additional corporate income tax incentives under other measures.</p>	<p>A4</p>
<p>1.2.8 Manufacture of animal feed or animal food ingredients</p> <p>1.2.8.1 Manufacture of therapeutic pet food</p>	<p>1. Products must obtain registration on specifically controlled animal feed for pet food (therapeutic pet food) or an equivalent international standard. The registration must be completed before the full operation deadline.</p> <p>2. Project must be certified by food safety management system standard, such as ISO 22000 or other standards accepted by Global Food Safety Initiative (GFSI). The certification must be completed before the full operation deadline.</p>	<p>A2</p>

Activities	Conditions	Incentives
1.2.8.2 Manufacture of animal feed or animal food ingredients certified by food safety management system standard	Project must be certified by food safety management system standard, such as ISO 22000 or other standards accepted by Global Food Safety Initiative (GFSI). The certification must be completed before the full operation deadline.	A3
1.2.8.3 Manufacture of animal feed or animal food ingredient certified by global standard	Project must be certified by international standards, such as HACCP and GMP. The certification must be completed before the full operation deadline.	A4
1.2.8.4 Manufacture of animal feed or animal food ingredients		B
1.2.9 Manufacture of products or packaging from agricultural products, by-products or agricultural waste or products from raw materials gained from by-products or agricultural waste		A3
1.2.10 Manufacture of fuel or pharmaceutical grade alcohol from agricultural products, including agricultural scrap or waste		A2
1.2.10.1 Manufacture of fuel or pharmaceutical grade alcohol from agricultural products		A2
1.2.10.2 Manufacture of fuel from agricultural scrap or waste	Project must manufacture fuel from agricultural scrap or waste, such as Biomass to Liquid (BTL), biogas from wastewater or biodiesel from used cooking oil.	A2
1.2.10.3 Manufacture of biomass briquettes and pellets		A3
1.2.11 Manufacture of natural extracts or products from natural extracts		A2
1.2.11.1 Manufacture of natural extracts or products from natural extracts using modern extraction methods derived from the continuous process within the same project	In manufacturing products from natural extracts derived from the continual process within the same project, the products must be registered as herbal products or equivalents with the Food and Drug Administration or other relevant agencies according to the law on herbal products. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A2

Activities	Conditions	Incentives
<p>1.2.11.2 Manufacture of natural extracts or products from natural extracts derived from the continual process within the same project</p> <p>1.2.11.3 Manufacture of products from natural extracts without extraction process of natural raw materials</p>	<p>In manufacturing products from natural extracts derived from the continual process within the same project, the products must be registered as herbal products or equivalents with the Food and Drug Administration or other relevant agencies according to the law on herbal products. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <ol style="list-style-type: none"> 1. Products must be registered as herbal products or equivalents with the Food and Drug Administration or other relevant agencies according to the law on herbal products. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 2. Project must be certified by international standard such as Good Manufacturing Practice (GMP) or an equivalent international standard. The certification must be completed before the full operation deadline. 	<p>A3</p> <p>A3</p>
<p>1.3 Modern agriculture</p> <p>1.3.1 Plant or animal breeding (only those that are not eligible for biotechnology activity)</p> <p>1.3.2 Manufacture or service of machinery and equipment of modern agricultural and modern agricultural system</p> <p>1.3.2.1 Manufacture or service of machinery and equipment of modern agricultural and modern agricultural system with own system or platform design and manufacture machinery and equipment in the project</p>	<p>For breeding of sensitive plants according to the policy of the Ministry of Agriculture and Cooperatives, project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</p> <ol style="list-style-type: none"> 1. Project must manufacture modern agricultural systems, such as detection system, tracking system or relevant resources (water, fertilizers, medicines) management systems and smart greenhouse systems. 2. Project must design its own systems or software or platform for relevant resources management in a system integration manner by collecting, interpreting, and analyzing data. 	<p>A3</p> <p>A1</p>

Activities	Conditions	Incentives
<p>1.3.2.2 Manufacture or service of machinery and equipment of modern agricultural and modern agricultural system with own system or platform design</p>	<p>In case project does not design its own systems or software or platform, project must have expenses on systems or software or platform development by local developer of at least 10 million baht within the full operation deadline.</p> <p>3. The project must manufacture machinery or equipment for modern agricultural systems with a part-forming process, part-assembling process and/or engineering designs as approved by the Board.</p> <p>4. Project must have expenses on salary for IT development and engineering personnel of at least 1,500,000 baht per year and it must be new employment, or capital investment (excluding cost of land, working capital and vehicle) of at least 1 million baht.</p> <p>1. Project must manufacture modern agricultural systems, such as detection system, tracking system or relevant resources (water, fertilizers, medicines) management systems and smart greenhouse systems.</p> <p>2. Project must design its own systems or software or platform for relevant resources management in a system integration manner by collecting, interpreting, and analyzing data. In case project does not design its own systems or software or platform, project must have expenses on systems or software or platform development by local developer of at least 10 million baht within the full operation deadline.</p> <p>3. Project must procure machinery and equipment from other business operators or employ other operators to manufacture them for subsequent system integration into a modern agricultural system.</p> <p>4. Project must have expenses on salary for IT development and engineering personnel of at least 1,500,000 baht per year and it must be new employment, or capital investment (excluding cost of land, working capital and vehicle) of at least 1 million baht.</p>	<p style="background-color: #f4a460; padding: 5px;">A2</p>

Activities	Conditions	Incentives
1.3.2.3 Services related to modern agriculture	The activity must involve the provision of services for modern agricultural systems, such as detection system, tracking system, or relevant resources (water, fertilizers, medicines) management system and smart greenhouse systems as approved by the Board.	A4
1.3.3 Plant Factory	Project must grow plants inside the buildings specifically designed in a closed system with environment control system for planting both physical environment and biological environment as approved by the Board.	A3
<p>1.4 Supporting agricultural industry</p> <p>1.4.1 Manufacture of biological fertilizers, organic fertilizers, nano-coated organo chemical fertilizers and bio-pesticides</p> <p>1.4.2 Crop drying and silo facilities</p> <p>1.4.3 Grading and storage of agricultural products</p> <p>1.4.3.1 Grading and storage of agricultural products using advanced technology</p> <p>1.4.3.2 Grading and storage of agricultural products using modern technology</p> <p>1.4.3.3 Rice grading and storage using modern technology</p>	<p>1. Biological fertilizers, organic fertilizers and nano-coated organo chemical fertilizers must be registered and obtained license for manufacturing fertilizer for trade from the Department of Agriculture. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>2. Bio-pesticides must be registered and obtained certificate of permission to produce hazardous substance (class 2) from the Department of Agriculture. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline.</p> <p>Project must use advanced technology, such as fruit ripeness sensor, radio frequency pest control, nuclear magnetic resonance or x-ray.</p> <p>1. Project must use modern technology, such as color sorter, vapor heat treatment to kill fruit fly eggs, seed coating, modified atmosphere packaging (MAP), controlled atmosphere packaging (CAP), cold storage or freezing.</p> <p>2. Rice grading and storage shall not be promoted.</p>	<p>A3</p> <p>B</p> <p>A2</p> <p>A3</p> <p>B</p>

Activities	Conditions	Incentives
1.4.4 Cold storage, or cold storage and cold storage transportation		
1.4.4.1 Cold storage, or cold storage and cold storage transportation using natural refrigerants	Project must use natural refrigerants. In case of using ammonia as a refrigerant, the ratio of ammonia must not exceed 49 percent of total refrigerants in the system.	A4
1.4.4.2 Cold storage, or cold storage and cold storage transportation	The refrigerants must have limited environmental impact, based on relevant indicators, such as Global Warming Potential (GWP).	B
1.4.5 Trading center for agricultural goods	<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, hazardous residue inspection services for agricultural products must be provided. 	A3
1.4.6 Digital trade center for agricultural products	<ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Project must provide a platform to service farmers and business operators, and a system to monitor and control the quality of agricultural products. There must be a process to develop or hire others in the country to develop the software or platform for use in the project. 3. The sale of agricultural products must be on B2B (Business-to-Business) basis only. 4. Project must have a traceability system and a quality control system such as laboratory for quality testing. 	A3

Activities	Conditions	Incentives
Biotechnology Industry		
<p>1.5 Manufacture of biotechnology-derived products</p> <p>1.5.1 Manufacture of bioplastic or products from bioplastic</p> <p>1.5.1.1 Manufacture of bioplastic or products from bioplastic derived from the continual process within the same project</p> <p>1.5.1.2 Manufacture of products from bioplastic</p> <p>1.5.2 Manufacture of biochemicals</p> <p>1.5.3 Biotechnology</p> <p>1.5.3.1 Manufacture of plants, animals or microorganism breeding using biotechnology</p> <p>1.5.3.2 Manufacture of biopharmaceutical agents using biotechnology</p> <p>1.5.3.3 Manufacture of diagnostic kits for health, agriculture, food, and environment using biotechnology</p>	<p>Project must have certified by biobased content certificate, such as TISI 2734, ISO 16620 or an equivalent international standard. The certification must be completed the full operation deadline.</p> <p>1. Project must have certified by biobased certificate, such as TISI 2734, ISO 16620 or an equivalent international standard. The certification must be completed before the full operation deadline.</p> <p>2. Project must have plastic forming process from bioplastic.</p> <p>1. Products must use raw materials from agricultural products, processed agricultural products, biomass or scrap or waste from agricultural processing industries at least 51 percent by weight.</p> <p>2. Project with only mixing or dilution processes shall not be promoted.</p> <p>3. Project must have certified or qualified by ready biodegradability international standard, such as OECD Guidelines for the Testing of Chemical, Test No. 301: Ready Biodegradability. The certification or qualification must be completed before the full operation deadline.</p>	<p>A2</p> <p>A3</p> <p>A2</p> <p>A1</p> <p>A1</p> <p>A1</p>

Activities	Conditions	Incentives
1.5.3.4 Manufacture of bio-molecules and bioactive substances using microorganism, plant cells and animal cells		A1
1.5.3.5 Manufacture of raw materials and/or essential materials for molecular biological research and development, experiment, testing or quality control for production of biological substance		A1
1.6 Biotechnology 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 Board. 2. There must be a technology transfer with an educational institution or research institute as approved by the Board, such as Technology Research Consortium. 	A1+ (10 years with no limit on the income tax exemption)

Section 2 Medical Industry

Activities	Conditions	Incentives
Medical Industry		
2.1 Manufacture of medical products		
2.1.1 Manufacture of non-woven fabric or hygienic products from non-woven fabric		
2.1.1.1 Manufacture of non-woven fabric		A3
2.1.1.2 Manufacture of hygienic products from non-woven fabric		A4
2.1.2 Manufacture of medical devices		
2.1.2.1 Manufacture of high-risk or high-technology medical devices		A2
2.1.2.2 Manufacture of other medical devices	Manufacture of medical devices made of fabrics or fibers shall not be promoted.	A3

Activities	Conditions	Incentives
2.1.2.3 Manufacture of medical devices made of fabrics or fibers	1. Project must manufacture medical devices made of fabrics or fibers such as gowns, drapes, caps, face masks, gauze, or cotton wool. 2. Manufacture of gauze or cotton wool must start from raw cotton fabric or cotton yarn.	A4
2.1.2.4 Manufacture of medical device parts	Project must be certified by medical device international standard such as ISO 13485 or an equivalent international standard. The certification must be completed before the full operation deadline.	A4
2.1.3 Manufacture of active pharmaceutical ingredients	Project must manufacture active ingredients or raw material of active pharmaceutical ingredients (APIs).	A2
2.1.4 Manufacture of medicines 2.1.4.1 Manufacture of targeted medicines	1. Project must manufacture targeted medicine as announced by the Ministry of Public Health as of the submission date of promotion application. 2. Project must be certified by the international standard such as Good Manufacturing Practice (GMP) in accordance with Pharmaceutical Inspection Co-operation Scheme (PIC/S). The certification must be completed before the full operation deadline.	A2
2.1.4.2 Manufacture of conventional medicines	Project must be certified by the international standard such as Good Manufacturing Practice (GMP) in accordance with Pharmaceutical Inspection Co-operation Scheme (PIC/S). The certification must be completed before the full operation deadline.	A3
2.2 Medical and health care services 2.2.1 Medical services 2.2.1.1 Specialty medical center	1. Project must provide in shortage areas i.e., heart related issues (coronary artery disease, heart surgery, and heart failure), cancer related issues (chemotherapy and radiology), kidney related issues (dialysis center), physical therapy, and psychiatry. 2. Project must have appropriate human resource recruitment plans. 3. Project must have tools and equipment that are approved by the Board.	A2

Activities	Conditions	Incentives
2.2.1.2 Senior hospital	<ol style="list-style-type: none"> 4. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 5. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health. 6. Project must consider the distribution of services and the people's access to the centers. 7. Tools and equipment are allowed to be used with patients or other service recipients not directly related to the project. But the revenue thereof must not be included with the revenue that is eligible for corporate income tax incentives. <ol style="list-style-type: none"> 1. Project must have appropriate human resource recruitment plans. 2. Project must have tools and equipment that are approved by the Board. 3. Project must have more than 31 beds for overnight stays of admitted patients. 4. Project must obtain license for specific patient/ senior hospital. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 5. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health. 6. Project must have specific service and supporting unit for senior hospital which are approved by the Board before the full operation deadline. 7. Tools and equipment are allowed to be used with patients or other service recipients under 60 years old not directly related to the project. But the revenue thereof must not be included with the revenue that is eligible for corporate income tax incentives. 	A3

Activities	Conditions	Incentives
2.2.1.3 Traditional or Applied Thai medical public service	<ol style="list-style-type: none"> 1. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 2. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health. 	A3
2.2.1.4 Hospital	<ol style="list-style-type: none"> 1. Project must have more than 31 beds for overnight stays of admitted patients. 2. Project must have tools and equipment that are approved by the Board. 3. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 4. Project must comply with the regulations on professional standards, or other relevant standards of the Ministry of Public Health. 	A4
2.2.2 Health care services		
2.2.2.1 Senior/dependent care center	<ol style="list-style-type: none"> 1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. 2. Project must be a senior/dependent care center according to the Health Business Establishments Act. 3. Project must have more than 31 beds for overnight stays of admitted patients. 4. Project must provide the senior/dependent persons with care and support by allowing them to stay overnight and offering rehabilitation activities. 5. Project must obtain health establishment license. The registration must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 	A4

Activities	Conditions	Incentives
2.2.2.2 Health rehabilitation center	<ol style="list-style-type: none"> 1. Project must have the minimum investment capital at least 30 million baht (excluding cost of land and working capital). 2. Project must have medical technology for medical treatment and health rehabilitation, except narcotic drug therapy. 3. Project must have continuous rehabilitation programs, including overnight treatment. 	B
2.3 Clinical Research 2.3.1 Contract Research Organization (CRO)	<ol style="list-style-type: none"> 1. Project must have scope of business to support and accommodate clinical research as follows: <ol style="list-style-type: none"> 1.1 Clinical research management 1.2 Clinical research monitoring and services such as <ul style="list-style-type: none"> • Specimen and storage room management • Clinical research supplies management • Documentation and data management • Waste disposal management • Medical record management • Participants, volunteers, or subject management • A provision or service of facilities for clinical research such as out-patient and in-patient examination rooms or trial units 2. Project must have detail of human resource recruitment plans in the BOI-promoted project with Thai personnel working in relevant clinical research such as Clinical Research Associate (CRA) and must have been trained in Good Clinical Practice issued by the International Conference on Harmonization (ICH GCP), or equivalent standards. The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. 	A1

Activities	Conditions	Incentives
2.3.2 Clinical Research Center (CRC)	<ol style="list-style-type: none"> 3. Project must have expenses on salaries for Thai personnel working in relevant clinical research of at least 1,500,000 baht per year and it must be new employment. In this regard, the payroll and/or the capital must comply with the criteria specified by the Board, exclusively calculated for the project applied for promotion. 4. Project must have collaborations with research organizations, public health organizations, or local educational institutions as approved by the Board. 1. Project must have at least one scope of business as follows: <ul style="list-style-type: none"> • Preclinical Research • Clinical Research • Bioavailability and Bioequivalence Studies 2. At least one stage of clinical research involving human subjects must be implemented as specified in the following: <ul style="list-style-type: none"> • Phase I: Safety and Dosage • Phase II: Efficacy and Side Effects • Phase III: Efficacy and Monitoring of Adverse Reaction • Phase IV: Post-marketing Surveillance 3. Project must present any relevant detail such as researchers' data, infrastructure of research center, and human subject protection. 4. Facilities must be provided to accommodate clinical research implementation such as examination room, medicine storage or medical equipment used in clinical research. 5. Existing medical tools and equipment are allowed to use in the BOI-promoted project as approved by the Board. 6. The research methodology must comply with Good Clinical Practice: GCP or other equivalent standards. 	A1

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> <li data-bbox="623 160 1129 585">7. Project must have expenses on salaries for Thai personnel working in relevant clinical research of at least 1,500,000 baht per year and it must be new employment, or must have capital investment of at least 1 million baht (excluding land cost, working capital and vehicles). In this regard, the payroll and/or the capital must comply with the criteria specified by the Board, exclusively calculated for the project applied for promotion. <li data-bbox="623 600 1129 1103">8. Project must have Thai personnel working in clinical research and they must have been trained in Good Clinical Practice issued by the International Conference on Harmonization (ICH GCP), or other equivalent standards and project must receive permission by the Ethics Committee (EC) or the Institutional Animal Care and Use Committee (IACUC). The certification must be completed before exercising the incentive of corporate income tax exemption and before the full operation deadline. <li data-bbox="623 1118 1129 1257">9. Project must have collaborations with research organizations, public health organizations, or local educational institutions as approved by the Board. 	