

3

Basis and Supporting Industries Investment Promotion Division 3

Page

92 Mineral Industry

- 5.1 Prospecting of minerals, mining, mineral dressing, mineral smelting, metallurgy operations of targeted potential minerals

Page

96 Materials Industry

- 5.2 Manufacture of materials
- 5.3 Targeted core technology development for materials industry

Page

97 Steels and Irons Industries

- 5.4 Manufacture of steels and irons

Page

101 Chemical Petrochemical and Plastic Industries

- 6.1 Manufacturing of chemical
- 6.2 Manufacturing of chemical products for industry

- 6.3 Manufacture of petrochemical products

- 6.4 Manufacture of plastic products

- 6.5 Manufacture of pulp or paper

- 6.6 Manufacture of products from pulp or paper

Page

107 Public Utilities and Environment

- 7.1 Public utilities and basic services

Page

109 Real estate development for industrial use

- 7.2 Real estate development for industrial use

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



Basis and Supporting Industries

Investment Promotion Division 3

Section 5 Metal and Material Industry

Activities	Conditions	Incentives
Mineral Industry		
5.1 Prospecting of minerals, mining, mineral dressing, mineral smelting, metallurgy operations of targeted potential minerals		
5.1.1 Prospecting of minerals	Project must obtain prospecting licenses (Prospecting Atchaybat: PA or Special Atchayabat: SA) before applying for investment promotion.	B
5.1.2 Mining, mineral dressing, mineral smelting, metallurgy operations of targeted potential minerals		
5.1.2.1 Mining of targeted potential minerals	<ol style="list-style-type: none"> 1. Project must obtain mining licenses (Prathanabat) or mining sublease licenses before applying for investment promotion. 2. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 3. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation. 4. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year. 	A2

Activities	Conditions	Incentives
<p>5.1.2.2 Mineral dressing from the mining of targeted potential minerals within the same project</p>	<ol style="list-style-type: none"> 5. Project must have a real-time monitoring and reporting system for environmental impacts in place within two years of the deadline for full operation. If the project fails to comply with the condition, the corporate income tax exemption will be withdrawn for one year. 6. In case of the same juristic person continued mining after the prospecting of targeted potential minerals, the costs incurred by the mineral prospecting with the concession certificate, endorsed by the Department of Primary Industries and Mines, can be included for the calculation of corporate income tax exemption. 7. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 3-5 must be fulfilled before the full operation deadline. 1. Project must obtain mining licenses (Prathanabat) or mining sublease licenses before applying for investment promotion. 2. In the case of mineral dressing outside the concession certificate area, project must obtain a mineral dressing license before applying for investment promotion. 3. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 4. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation. 	<p>A2</p>

Activities	Conditions	Incentives
5.1.2.3 Mineral smelting and/or metallurgy operations from the mining of targeted potential minerals within the same project	<ol style="list-style-type: none"> Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year. Project must have a real-time monitoring and reporting system for environmental impacts in place within two years of the deadline for full operation. If the project fails to comply with the condition, the corporate income tax exemption will be withdrawn for one year. In case of the same juristic person continued mining after the prospecting of targeted potential minerals, the costs incurred by the mineral prospecting with the concession certificate endorsed by the Department of Primary Industries and Mines, can be included for the calculation of corporate income tax exemption. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 4-6 must be fulfilled before the full operation deadline. 	A2
	<ol style="list-style-type: none"> Project must obtain mining licenses (Prathanabat) or mining sublease licenses before applying for investment promotion. In the case of mineral dressing and/or metallurgy operations outside the concession certificate area, project must obtain a mineral dressing license and/or a metallurgy operations license before applying for investment promotion. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 	

Activities	Conditions	Incentives
	<ol style="list-style-type: none"> 4. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation. 5. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year. 6. Project must have a real-time monitoring and reporting system for environmental impacts in place within two years of the deadline for full operation. If the project fails to comply with the condition, the corporate income tax exemption will be withdrawn for one year. 7. In case of the same juristic person continued mining after the prospecting of targeted potential minerals, the costs incurred by the mineral prospecting with the concession certificate endorsed by the Department of Primary Industries and Mines, can be included for the calculation of corporate income tax exemption. 8. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 4-6 must be fulfilled before the full operation deadline. 	
5.1.2.4 Mineral dressing, mineral smelting or metallurgy operations of targeted potential minerals	<ol style="list-style-type: none"> 1. Project must obtain a mineral dressing license or a metallurgy operations license or other licenses from the Department of Primary Industries and Mines before applying for investment promotion. 2. Project must involve activities related to targeted potential minerals such as rare earths, precious metals, alkali metals, quartz, potash and other minerals specified by the National Mineral Management Policy Commission (except industrial stones for the construction industry). 	A3

Activities	Conditions	Incentives
	<p>3. Project must obtain the certification of Green Mining or Corporate Social Responsibility from the Department of Primary Industries and Mines (CSR-DPIM) or other international standards approved by the Board within two years from the deadline for full operation.</p> <p>4. Project must obtain Mining 4.0 certification from the Department of Primary Industries and Mines, or other international standards approved by the Board within two years after the deadline for full operation. If the project fails to comply the condition, the corporate income tax exemption will be withdrawn for one year.</p> <p>5. Existing activities, regardless of whether they are BOI-promoted or not, may apply for incentives under the Smart and Sustainable Industry Measure, the conditions 3-4 must be fulfilled before the full operation deadline.</p>	

Materials Industry

5.2 Manufacture of materials		
5.2.1 Manufacture of advanced or nano materials or products produced from advanced or nano materials		
5.2.1.1 Manufacture of advanced or nano materials or products produced from advanced or nano materials with the continued production process from advanced or nano materials within the same project		A2
5.2.1.2 Manufacture of products produced from advanced or nano materials		A3
5.2.2 Manufacture of glass or ceramic products		
5.2.2.1 Manufacture of special quality glass products	Project must have melting and/or annealing process.	A3
5.2.2.2 Manufacture of glass products	Project must have melting and/or annealing process.	B

Activities	Conditions	Incentives
5.2.2.3 Manufacture of ceramic products (except earthenware and ceramic tiles)	Project must have forming, firing and/or annealing process.	B
5.2.3 Manufacture of fire-resistant materials or heat insulation (except aerated, and lightweight brick)		B
5.2.4 Manufacture of gypsum board or gypsum products and cements		B
5.2.4.1 Manufacture of gypsum board or gypsum products		B
5.2.4.2 Manufacture of cements	<ol style="list-style-type: none"> 1. Project must use a clean technology or green technology as approved by the Board, such as <ol style="list-style-type: none"> 1.1 Carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology 1.2 Using renewable energy in the production process (except solar energy) 2. In case of existing projects apply for the Smart and Sustainable Industry Measure, the projects shall be eligible only for Environmental Impact Mitigation on greenhouse gas mitigation. 	B
5.2.5 Manufacture of construction materials and pre-stressed concrete for public utilities	Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).	A2

Targeted core technology development for materials industry

5.3 Targeted core technology development for materials industry		
5.3.1 Advanced materials 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 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 corporate income tax exemption)

Activities	Conditions	Incentives
5.3.2 Nanotechnology 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 corporate income tax exemption)

Steels and Irons Industry

5.4 Manufacture of steels and irons		
5.4.1 Manufacture of up-stream steels, i.e., Pure Molten Irons, Pig Irons, Sponge Irons, Direct Reduction Irons (DRI) and Hot Briquetted Irons (HBI)		A2
5.4.2 Manufacture of intermediate steels, i.e., Slabs, Billets and Blooms		
5.4.2.1 Manufacture of intermediate steels, i.e., Slabs, Billets and Blooms with continuous production process from manufacturing of intermediate steels within the same project		A2
5.4.2.2 Manufacture of other intermediate steels, i.e., Slabs, Billets and Blooms		A4
5.4.3 Manufacture of down-stream steel		
5.4.3.1 Manufacture of high tensile strength steels	The value of Ultimate Tensile Strength (UTS) of the products must exceed 700 MPa.	A2
5.4.3.2 Manufacture of downstream steels with continuous production process from manufacturing of upstream and intermediate steel within the same project	Project must have metal forming process.	A2
5.4.3.3 Manufacture of long steels products for industrial use i.e. steel wire rods, wires, shafts and bars		A4

Activities	Conditions	Incentives
5.4.3.4 Manufacture of long steel products for construction use, i.e., steel wire rods, wires, shafts and bars		B
5.4.3.5 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		A4
5.4.3.6 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		B
5.4.3.7 Manufacture of tin mill black plates		A3
5.4.3.8 Manufacture of cold-rolled electrical steel sheets	Project must have rolling process or metal forming process.	A3
5.4.4 Manufacture of steel pipes or stainless steel pipes		A3
5.4.4.1 Manufacture of seamless steel pipes and semi-seamless steel pipes		
5.4.4.2 Manufacture of other steel pipes		B
5.4.5 Manufacture of metal powder (except metal powder for shot blasting)		A3
5.4.6 Manufacture of ferro-alloy		A4
5.4.7 Manufacture of cast iron parts		A2
5.4.7.1 Manufacture of ductile cast parts		
5.4.7.2 Manufacture of other cast parts		A3
5.4.8 Manufacture of forged iron/steel parts	Project must use an induction furnace in the production process.	A3
5.4.9 Rolling, drawing, casting or forging of non-ferrous metals		A4

Activities	Conditions	Incentives
5.4.10 Coil center	Project shall not eligible for machinery import duty exemption.	B
5.4.11 Manufacture of metal products including metal parts		
5.4.11.1 Manufacture of products from metal powder	Project must have additive manufacturing and/or sintering process.	A3
5.4.11.2 Manufacture of ferrous metal products or ferrous metal parts	Project must have metal forming process continuing from iron/steel casting process (using induction furnace) or iron/steel forging process, e.g. machining and stamping within the same project.	A3
5.4.11.3 Manufacture of metal products or metal parts from 3D printer		A3
5.4.11.4 Manufacture of Non-ferrous metal products including Non-ferrous metal parts	Project must have metal forming process continuing from pressing, pulling, casting or forging of Non-ferrous metal within the same project.	A4
5.4.11.5 Manufacture of other metal products including other metal parts	Project must have metal forming process such as machining, stamping, and bending.	B
5.4.12 Surface treatment or anodized surface treatment (except coating or coloring treatment for a decoration purpose)		
5.4.12.1 Plating, Coating, modifying or changing the surface using Advanced Technologies		A4
5.4.12.2 Plating, Coating, modifying or changing the surface using Basic Technologies	Project must have a chemical process and/or a electrical process for plating, coating, modifying or changing the surface.	B
5.4.13 Heat Treatment	Cyanide is prohibited in the process of heat treatment.	A4
5.4.14 Manufacture and fabrication of metal products for industry or platform repair for petroleum industry		
5.4.14.1 Manufacture and fabrication of metal products for industry	Project must have engineering design.	A3
5.4.14.2 Platform repair for petroleum industry		A4
5.4.15 Manufacture of metal platform for construction or fabrication industry	Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).	A2

Section 6 Chemical and Petrochemical Industry

Activities	Conditions	Incentives
Chemical Petrochemical and Plastic Industries		
6.1 Manufacturing of chemical		
6.1.1 Manufacture of Hydrogens		
6.1.1.1 Manufacture of Hydrogens, and its related products such as Green Ammonias from Water via Renewable Energy	<ol style="list-style-type: none"> 1. Project must have electrolysis of water. 2. Project must use renewable energy such as solar energy or wind energy without emit carbon dioxide from process. 	A1
6.1.1.2 Manufacture of Hydrogens via Hydrocarbons or Fossil Fuels	Project must use carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology.	A2
6.1.2 Manufacture of chemical fundamental fertilizers		A2
6.1.3 Manufacture of other chemicals	<ol style="list-style-type: none"> 1. Manufacture of substances contributing to global warming that Thailand is obliged to reduce or stop using in compliance with international agreements shall not be promoted. 2. Project with only mixing, dilution or phase transition process shall not be promoted. 	A4
6.2 Manufacturing of chemical products for industry	<ol style="list-style-type: none"> 1. Manufacture of the following chemical products shall not be promoted. <ol style="list-style-type: none"> 1.1 Consumer chemical products such as paints, cleaning liquids, automotive lubricants, mixed chemical fertilizers, pesticides, and insecticides 1.2 Construction chemical products such as tile adhesive and concrete admixture 1.3 Substances contributing to global warming that Thailand is obliged to reduce or stop using in compliance with international agreements 2. Project with only mixing, dilution or phase transition process shall not be promoted. 	A4
6.3 Manufacture of petrochemical products		
6.3.1 Oil refinery		B
6.3.2 Natural gas separation plants		

Activities	Conditions	Incentives
6.3.2.1 Natural gas separation plants using carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology		A2
6.3.2.2 Natural gas separation plants using general technology		A3
6.3.3 Manufacture of petrochemical products		
6.3.3.1 Manufacture of petrochemical products using carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology		A2
6.3.3.2 Manufacture of petrochemical products using general technology		A3
6.3.4 Manufacture of specialty polymers or specialty chemicals including related products under the same project		A2
6.3.5 Manufacture of specialty plastic compounds or specialty rubber compounds including related products under the same project		A3
6.4 Manufacture of plastic products		
6.4.1 Manufacture of plastic products for industrial goods and parts	Project must have plastic forming process.	B
6.4.2 Manufacture of plastic products for consumer goods (such as plastic packaging)	Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).	A2
6.4.3 Manufacture of multilayer plastic packaging		
6.4.3.1 Manufacture of multilayer plastic packaging through a co-extrusion process	Product must integrate not less than 3 layers of plastics.	A3
6.4.3.2 Manufacture of multilayer plastic packaging through lamination process or combination between lamination and co-extrusion process	Product must integrate not less than 4 layers of plastics.	A4

Activities	Conditions	Incentives
6.4.4 Manufacture of Aseptic plastic packaging		
6.4.4.1 Manufacture of Aseptic plastic packaging certified by clean room standard	Project must be certified by clean room standard such as ISO 14611 Class 7 (Clean Room), Federal Standard 209 E Class 10000 or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A3
6.4.4.2 Manufacture of Aseptic plastic packaging which product properties are certified by relevant standards	<ol style="list-style-type: none"> 1. Project must have hygienic production process. 2. Product must be certified by international standards such as Global Food Safety Initiative (GFSI), British Retail Consortium Global Standard (BRCGS) or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline. 	A4
6.4.5 Manufacture of antistatic Plastic Packaging	Project must be certified by clean room standard such as ISO 14611 Class 7 (Clean Room) or Federal Standard 209 E Class 10000 before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A3
6.4.6 Manufacture of plastic packaging with other special properties	<ol style="list-style-type: none"> 1. Manufacture of plastic packaging in the target group to be reduced or eliminated according to "Thailand's roadmap on plastic waste management" stipulated by the Ministry of Natural Resources and Environment shall not be promoted. 2. Project must have plastic forming process. 3. Product properties must be certified by an agency approved by the Board or certified by international standards. 	A3
6.4.7 Manufacture of recycled plastic pellets including related products under the same project		
6.4.7.1 Manufacture of recycled plastic pellets with properties equivalent to virgin plastic pellets including related products under the same project	<ol style="list-style-type: none"> 1. Product must have properties equivalent to virgin plastic pellets which are certified by an agency approved by the Board or certified by international standards. 2. Project must use domestic plastic scraps as raw materials. 	A2

Activities	Conditions	Incentives
6.4.7.2 Manufacture of recycled plastic pellets including related products under the same project	<ol style="list-style-type: none">1. Project must use plastic scraps at least 70 percent of the total plastic raw materials (by weight).2. Project must use domestic plastic scraps as raw materials.	A4
6.4.8 Manufacture of smart packaging and/or parts		
6.4.8.1 Manufacture of active packaging and/or parts	<ol style="list-style-type: none">1. Product must have properties to interact between the package and the product inside and/or external environment in order to prolong shelf life and/or maintain quality or property of the product inside.2. Project must have a process to produce substances with the properties in Item 1, such as antimicrobial and oxygen scavenger.3. In the case of smart packaging, the project must have a package molding process.4. Product properties must be certified by an agency approved by the Board or certified by international standards.	A2
6.4.8.2 Manufacture of intelligent packaging and/or parts	<ol style="list-style-type: none">1. Product must have the properties to indicate the quality of the products or warn of anticipated problems showing on the package or through communicating with users (excluding Radio Frequency Identification: RFID)2. Project must have a process to produce substances with the properties in Item 1 such as thermochromic and photochromic ink.3. In the case of smart packaging, the project must have a package molding process.4. Product properties must be certified by an agency approved by the Board or certified by international standards.	A2
6.4.8.3 Manufacture of smart packaging and/or parts from substances that create intelligent features	Project must include the molding process for smart packaging and/or parts.	A4

Activities	Conditions	Incentives
6.5 Manufacture of pulp or paper		
6.5.1 Manufacture of hygienic pulp or hygienic paper	Project must be certified by clean room standard such as ISO 14611 Class 5 (Clean Room), Federal Standard 209 E Class 100 or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A2
6.5.2 Manufacture of specialty pulp or specialty paper	Project must be certified by international standards such as US-FDA, GMP, or Food Grade before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A3
6.5.3 Manufacture of recycled pulp		
6.5.3.1 Manufacture of recycled pulp including related products under the same project which use only domestic paper scraps for recycled pulp production.	In case of manufacture product from continual process within the same project, project must use recycled pulp (self-produced) at least 80 percent of the total raw materials (by weight).	A3
6.5.3.2 Manufacture of recycled pulp including related products under the same project which use import paper scraps for recycled pulp production.	In case of manufacture product from continual process within the same project, project must use recycled pulp (self-produced) at least 80 percent of the total raw materials (by weight).	A4
6.5.4 Manufacture of environmental-friendly pulp including related products under the same project	Project must be certified by international standards concerning environmental friendliness such as Forest Stewardship Council (FSC), Sustainable Forestry Initiative (SFI), and Carbon Footprint Reduction before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A2
6.6 Manufacture of products from pulp or paper		
6.6.1 Manufacture of products from hygienic pulp or paper certified by clean room standard	Project must be certified by clean room standard such as ISO 14611 Class 5 (Clean Room), Federal Standard 209 E Class 100 or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline.	A3
6.6.2 Manufacture of products from hygienic pulp or paper which product properties are certified by relevant standards	<ol style="list-style-type: none"> 1. Project must have hygienic production process. 2. Product must be certified by international standards such as Global Food Safety Initiative 	A4

Activities	Conditions	Incentives
6.6.3 Manufacture of paper products coated with bio-plastics	(GFSI), British Retail Consortium Global Standard (BRCGS) or an equivalent international standard before exercising the incentive of corporate income tax exemption and before the full operation deadline. Project must use biodegradable plastic for coating process.	A4
6.6.4 Manufacture of paper and/or high-performance paper products	1. Project must include an engineering design process such as special load-bearing capacity or shockproof capacity to produce paper and/or high- performance paper products. 2. Product properties must have greater performance compare to Thailand Industrial Standard and certified by an agency approved by the Board or certified by international standards.	A3
6.6.5 Manufacture of products from recycled pulp or paper	1. Product must use recycled pulp at least 80 percent of the total raw materials (by weight). 2. Project must have a molding process for the manufacture of products from recycled paper.	A4
6.6.6 Manufacture of products from environmental friendly pulp or paper	1. Product must use environmental-friendly raw materials which must be certified by international standards concerning environmental friendliness such as Forest Stewardship Council (FSC), Sustainable Forestry Initiative (SFI), and Carbon Footprint Reduction. 2. Project must have a molding process for the manufacture of products from environmental friendly paper.	A4
6.6.7 Manufacture of products from pulp or paper such as paper boxes	Project must be located in the Southern Border Provinces and Special Economic Zones (SEZ).	A2

Activities	Conditions	Incentives
Public Utilities and Environment		
7.1 Public utilities and basic services		
7.1.1 Production of electricity or electricity and steam from garbage or refuse derived fuel		A1
7.1.2 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	In case of, production of electricity from solar energy, must have capacity of solar cell not less than 200 kilowatts at each power distribution point.	A2
7.1.3 Production of electricity or electricity and steam from hydrogen		A2
7.1.4 Production of electricity or electricity and steam from other energy sources	Project must use cogeneration system or in case of using coal, the project must only use clean coal technology.	A4
7.1.5 Production of tap water, industrial water or steam From waste	Project must receive a permit for factory license no. 101 i.e. central waste treatment.	A2
7.1.6 Production of tap water, industrial water or steam		A3
7.1.7 Energy Service Company (ESCO)	Project must be approved by Ministry of Energy before submitting an investment promotion application.	A1
7.1.8 Recycling and reuse of unwanted materials	<ol style="list-style-type: none"> Unwanted materials in the project must be generated from domestic sources only. Project must have separation or processing of unwanted materials using modern technology, as approved by the Board. Project must be located in an industrial estate or promoted industrial zone. 	A2
7.1.9 Sorting/Separation Service of Unwanted Materials, which located in an industrial estate or promoted industrial zone	<ol style="list-style-type: none"> Unwanted materials in the project must be generated from domestic sources only. Project must have separation or processing of unwanted materials using modern technology as approved by the Board. Project must receive a permit of factory license no. 105 i.e. sorting or sewage landfill factory of unwanted which type and qualification defined in Factory Act. 	A3

Activities	Conditions	Incentives
7.1.10 Sorting/Separation Service of Unwanted Materials	<ol style="list-style-type: none">Unwanted materials in the project must be generated from domestic sources only.Project must have separation or processing of unwanted materials using modern technology, as approved by the Board.Project must receive a permit of factory license no. 105 i.e. sorting or sewage landfill factory of unwanted which type and qualification defined in Factory Act.Project must have capital investment (excluding cost of land and working capital) of not less than 200 million baht.	A4
7.1.11 Manufacture of Refuse Derived Fuel	<ol style="list-style-type: none">Project must be located in industrial estate or promoted industrial zone, except project which does not use thermal in smelting or burning process.Unwanted materials in the project must be generated from domestic sources only.Project must have modern production process as approved by the Board.	A2
7.1.12 Waste treatment or disposal	In case of project use landfill method, only hazardous waste treatment shall be promoted and project must receive approval of environmental impact assessment from the Office of Natural Resources and Environmental Policy and Planning (ONEP) before applying submitted investment promotion application.	A2
Real estate development for industrial use		
7.2 Real estate development for industrial use		
7.2.1 Industrial zone or industrial estate	<ol style="list-style-type: none">Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.Project in Bangkok and Samut Prakan are not eligible for promotion.Total land area of the project must not be less than 500 rai.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	A3

Activities	Conditions	Incentives
	<p>5. Other conditions as specified by the Board as follows:</p> <p>5.1 Standard of main road.</p> <ul style="list-style-type: none"> • In case of total land area of the project is over 1,000 rai, the road must have 4 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. • In case of total land area of the project is over 500 and up to 1,000 rai, the road must have 2 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. <p>5.2 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.</p> <p>5.3 Wastewater treatment must be suitable for wastewater characteristics and according to legal effluent standards. Projects must have a post-treatment effluent pool.</p> <p>5.4 Wastewater discharge system must be completely separate from rainwater discharge system.</p> <p>5.5 Project must have an appropriate system of collection and elimination of garbage, as approved by the Board.</p> <p>5.6 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>	

Activities	Conditions	Incentives
7.2.2 Smart industrial estate or industrial zone	<p>5.7 The zone must provide factories located in the zone with sufficient public utilities, electricity, water, telephone service and post office.</p> <p>5.8 The zone must develop about 25 percent of its total land area, or as approved by the Board, for public utility services within 2 years from the date of investment promotion certificate issuance</p>	
	<p>1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</p> <p>2. Project must provide all of the 5 smart systems as following i.e. Smart Facilities, Smart IT, Smart Energy, Smart Economy along with other smart system at least 1 the following i.e. Smart Good Corporate Governance, Smart Living and Smart Workforce.</p> <p>3. Project must receive approval from the joint-committees from Industrial Estate Authority of Thailand and Thailand Board of Investment before submitting an investment promotion application.</p> <p>4. Total land area of the project must not be less than 250 rai.</p> <p>5. Factory area must not be less than 60 percent and not over 75 percent of the total land area. An exception is given to business with over 1,000 rai of land, conditions of which shall be in conformity with the approval of the Board.</p> <p>6. Other conditions, either operate by project owner or provide by project owner, as follows:</p> <p>6.1 Standard of main road:</p> <ul style="list-style-type: none">• In case the land area is over 1,000 rai, there must be a 4-lane road with not less than 30-meter right-of-way, 14-meter surface, as well as traffic island and pavement of not less than 2 meters in width on each side. Road shoulders must be wide enough to accommodate car parking in case of emergency.	A2

Activities	Conditions	Incentives
	<ul style="list-style-type: none"> • In case of total land area of the project is over 250 and up to 1,000 rai, the road must have 2 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. <p>6.2 Feeder road standard: Road surface must not be less than 8.50 meters with road shoulders of not less than 2 meters in width on each side.</p> <p>6.3 Wastewater treatment system must be appropriate for wastewater quality and in conformity with wastewater standard as prescribed by law. Treated wastewater storage pond must also be available.</p> <p>6.4 Wastewater discharge system must be completely separate from rainwater discharge system.</p> <p>6.5 Appropriate waste collecting, storage, and disposal system as approved by the Board.</p> <p>6.6 Factories using the area must be in conformity with the targeted industries and prohibited industries as stipulated in the environmental impact assessment report approved by the committee of experts of the Office of Natural Resources and Environmental Policy and Planning</p> <p>6.7 Project must provide public utility systems namely electricity, water supply and tap water, telephone, and postage service sufficient for factories in the industrial area.</p> <p>6.8 Project must arrange for land improvement for about 25 percent of the total area or for the area as approved by the Board in order that public utilities shall be ready for service within 2 years from the date of promotion certificate issuance.</p>	

Activities	Conditions	Incentives
7.2.3 Specific Industrial Estates	<div>7. Project must be fully operated as approved by the Board within 5 years after its first income.</div> <div>8. In case project is located in Eastern Economic Corridor (EEC), project shall receive a 50 percent reduction from the normal rate of corporate income tax on the net profit derived from the investment for a period of 5 years counting from the end of the corporate income tax exemption.</div>	
7.2.3.1 Food innovation industrial zone	<div>1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</div> <div>2. Project must be located in the areas approved by The Ministry of Higher Education, Science, Research and Innovation and the Office of the Board of Investment.</div> <div>3. 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.</div> <div>4. 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.</div> <div>5. Project must provide facilities such as conference room, seminar room, communication, systems, and electrical backup system.</div> <div>6. Project must have appropriate wastewater and sewage treatment system in accordance with the regulation.</div>	A1
7.2.3.2 Science and Technology Park	<div>1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</div> <div>2. Project must have an Incubation Center.</div> <div>3. Project must have a modern system for both domestic and international communication and telecommunication.</div>	A1

Activities	Conditions	Incentives
7.2.3.3 Gem and jewelry industrial zone	<ol style="list-style-type: none"> Project must have a continuous electricity backup system. Project must have other facilities as approved by the Board. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. The total area must not be less than 100 rai. Area for operations related to gems or jewelry must not be less than 40 percent of the total area. Projects must provide appropriate security systems. Projects must have meeting rooms, exhibition halls and business centers. 	A3
7.2.3.4 Logistics Park	<ol style="list-style-type: none"> Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. The total area must not be less than 200 rai and the project must invest in establishing a warehouse for lease or sale with a total area of not less than 50,000 square meters. Project must be located either within 50 kilometers of a port, an airport, a customs checkpoint and an inland container depot (ICD) or in a Free Zone. Project must designate some or the entirety of its area as a Free Zone. Project must have a station to load and unload containers, or a truck terminal and a container depot that can handle at least 50 containers. Project must install main telecommunication infrastructure that provides hi-speed communications that link the logistics park to domestic and international communication hubs. 	A3
7.2.3.5 Aircraft or aerospace industrial zone or industrial estate	<ol style="list-style-type: none"> Project must have Thai nationality shareholders of not less than 51 percent of its registered capital. The total area must not be less than 100 rai. Projects must allocate some or all of its area for bonded warehouse or free zone. Project must have an area for aircraft and parts maintenance and repair centers. 	A3

Activities	Conditions	Incentives
7.2.3.6 Agri-food industrial zone or industrial estate	<div>5. Project must have sufficient public utilities and facilities such as roads, rainwater drainage and flood prevention systems, waterworks, wastewater treatment system, telecommunications and electricity systems, fire protection system, industrial waste management system and an appropriate security system as approved by the Board.</div> <div>1. Project must have Thai nationality shareholders of not less than 51 percent of its registered capital.</div> <div>2. Project must not be located in Bangkok and Samut Prakan provinces.</div> <div>3. Project must have an area of not less than 200 rai. The area for the industrial operation shall not be less than 60% and not more than 75% of the total area.</div> <div>4. Project must have areas for operation facilities in the agricultural industry; agricultural processing; food processing; activities utilizing agricultural products, by-products, agricultural scraps or wastes as main raw materials. The area shall also include scientific and technological support and personnel development services in a proportion of not less than 80% of the total area for the operation facilities.</div> <div>5. Project is required to have the following services and facilitations:<ul style="list-style-type: none">• Laboratory/testing facilities• Institutions for training or developing agricultural or food knowledge• Basic utilities which are suitable and standardized or as per details approved by the Board</div>	A3
7.2.4 Building development for industrial plant and warehouse	Project must be located in Southern Border Provinces and Special Economic Zone.	A2