

Thailand BOI's List of Activities Eligible for Investment Promotion

Section 1: Agriculture and Agricultural Products

Activities	Conditions	Incentives
1.1 Manufacture of biological fertilizers, organic fertilizers, nano-coated organo chemical fertilizer and bio-pesticides	<ol style="list-style-type: none"> 1. Biological fertilizers, organic fertilizers and nano-coated organo chemical fertilizer must be registered and obtained license for manufacturing fertilizer for trade from the Department of Agriculture. 2. Bio-pesticides must be registered and obtained certificate of permission to produce from the Department of Agriculture. 3. Projects must use inoculants or innovations that have supporting academic reference. 	A3
1.2 Plant or animal breeding (only those that are not eligible for biotechnology activity)	<ol style="list-style-type: none"> 1. Projects must have research and development activities. 2. For breeding of sensitive plants according to the policy of the Ministry of Agriculture and Cooperatives, projects must have Thai nationals holding shares totaling not less than 51 percent of the registered capital. 3. Projects must have expenses for salaries for R&D personnel of at least 1,500,000 baht per year. Or projects must have the minimum investment capital directly for the activity of at least 1 million baht (excluding cost of land and working capital). 4. Projects located in the science and technology park promoted by BOI or one that is approved by the Board will receive an additional 50 percent reduction of corporate income tax for 5 years after the end of its corporate tax exemption period. 5. Revenue derived from plant propagation after plant breeding in the project shall be regarded as revenue of promoted projects, except for the propagation of cassava. 	A3

Activities	Conditions	Incentives
1.6 Slaughtering	<ol style="list-style-type: none"> 1. Projects must use modern technology, e.g. stunning method, shackle, cold storage, chilling system, meat quality and contaminant inspection. 2. Projects must have traceability system. 	A4
1.7 Deep sea fishery	<ol style="list-style-type: none"> 1. Surrounding net boat must be at least 500 gross tons. 2. Long line boat must be at least 150 gross tons. 3. Boats must have navigation equipment, fish finder and embedded tracking unit. 	A3
1.8 Grading, packaging and storage of plants, vegetables, fruits or flowers	<ol style="list-style-type: none"> 1. Projects using advanced technology, e.g. fruit ripeness sensor, radio frequency pest control, nuclear magnetic resonance 2. Projects using modern technology, e.g. color sorter, vapor heat treatment to kill fruit fly eggs, seed coating 3. Rice grading must use advanced technology only. 	<p style="text-align: right;">A2</p> <p style="text-align: right;">A3</p> <p style="text-align: right;">A2</p>
1.9 Manufacture of modified starch or starch made from plants that have special properties		A3
1.10 Manufacture of oil or fat from plants or animals (except for soybean oil)	<ol style="list-style-type: none"> 1. Manufacture of crude or semi-refined oil from plants must start from agricultural produce. 2. Manufacture of refined oil from plants must start from agricultural produce or crude oil. 	A3

Activities	Conditions	Incentives
<p>1.11 Manufacture of natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics)</p> <p>1.11.1 Manufacture of Natural extracts using advanced technology, or products produced from natural extracts using advanced technology in a continuous manner within the same project</p> <p>1.11.2 Manufacture of Natural extracts, or products from natural extracts in a continuous manner within the same project.</p> <p>1.11.3 Manufacture of products from natural extracts in core projects exclude the extraction process</p>		<p>A4</p> <p>A2</p> <p>A3</p> <p>B1</p>
<p>1.12 Manufacture of active ingredients from natural raw materials</p>	<p>Projects must be supported by academic study on action and toxicity.</p>	<p>A2</p>
<p>1.13 Tanneries or leather finishing</p>	<ol style="list-style-type: none"> 1. Project must employ environmentallyfriendly technology, e.g. 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 haves waste treatment and environmental protection and control systems according to section 30 of the announcement of the Ministry of Industry In cases of project expansion or application for the measure for improvement of production efficiency, the project is permitted to be located on the same location, regardless of being located in an industrial estate or promoted industrial zone, or an industrial zone under Section 30 of the announcement of Ministry of Industry or not. 	<p>A3</p>

Activities	Conditions	Incentives
<p>1.14 Manufacture of natural rubber products (except for rubber bands, rubber balloons and rubber rings)</p> <p>1.14.1 Manufacture of primary processed Rubber</p> <p>1.14.2 Manufacture of rubber products</p>		<p>A4</p> <p>A2</p>
<p>1.15 Manufacture of products from agricultural by-products or agricultural waste (except for those with uncomplicated production processes, e.g. drying, dehydration)</p>		<p>A4</p>
<p>1.16 Manufacture of fuel from agricultural products, including agricultural scrap or garbage or waste</p> <p>1.16.1 Manufacture of fuel from agricultural products</p> <p>1.16.2 Manufacture of fuel from agricultural scrap or garbage or waste, e.g. biomass to liquid (BTL), biogas from wastewater.</p> <p>1.16.3 Manufacture of biomass briquettes and pellets</p>		<p>A2</p> <p>A2</p> <p>A3</p>
<p>1.17 Manufacture or preservation of food, beverages, food additives or food ingredients using modern technology (except for drinking water, ice cream, candy, chocolate, gum, sugar, carbonated soft drinks, alcoholic beverages, caffeinated beverages and flour or starch made from plants, bakery products, instant noodles, essence of chicken and bird's nest)</p>	<p>1. Projects with only mixing or dilution process shall not be promoted.</p> <p>2. Projects with fermentation process must use starter cultures that have supporting study or research.</p>	<p>A3</p>

Activities	Conditions	Incentives
1.18 Manufacture of medical food or food supplements	<ol style="list-style-type: none"> 1. <u>For the manufacture of medical food</u>, products must be registered as “medical food” by Food and Drug Administration or other agencies with internationally accepted standards. 2. <u>For the manufacture of food supplements</u>, <ol style="list-style-type: none"> 2.1 Product must be registered as “food supplements” by the Thai Food and Drug Administration or other agencies with internationally accepted standards. 2.2 Projects must have an active ingredient extraction process. 	A2
1.19 Cold storage or cold storage and cold storage transportation		B1
1.20 Trading centers 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 residue inspection services for agricultural products must be provided. 	A3
1.22 Manufacture of animal feed production and animal food ingredients.		B1
1.23 Manufacture of modern agricultural products or services related to modern agriculture e.g. detection or tracking systems, resources regulation systems (such as water, fertilizers, medicines) and smart greenhouse systems	<ol style="list-style-type: none"> 1. Project must include systems and software development processes for resources management. The resources management software and systems must be integrated and capable of collecting, interpreting and analyzing data. 2. Project must newly hire and have expenses for salaries for personnel developing ICT, and engineering technologies of at least 1,500,000 baht per year. Or project must have the minimum investment capital directly for the activity of at least 1 million baht (excluding cost of land and working capital). 	A3 (no cap)

Remarks: Activity 1.21 has been expired.