

Section 1: Agriculture and Agricultural Products

| Activities | Conditions | Incentives | Investment Promotion Division |
|---|--|------------|-------------------------------|
| 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. | A 3 | 1 |
| 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. 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. | A 3 | 1 |
| 1.3 Economic forest plantation (except for Eucalyptus) | <ol style="list-style-type: none"> 1. Projects must have research and development activity. 2. Total plantation area in close proximity must not be less than 300 rai, at least 50 rai of which must be adjacent. 3. Projects must receive approval from the Ministry of Natural Resources and Environment. | A 1 | 1 |
| 1.4 Crop drying and silo facilities | | B 1 | 1 |

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| CIT Exemption | A 1 = 8 years (No Cap) | A 2 = 8 year | A 3 = 5 year | A 4 = 3 year |
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| Activities | Conditions | Incentives | Investment Promotion Division |
|---|---|------------|-------------------------------|
| 1.9 Manufacture of modified starch or starch made from plants that have special properties | | A 3 | 1 |
| 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. | A 3 | 1 |
| 1.11 Manufacture of natural extracts or products from natural extracts (except for medicine, soap, shampoo, toothpaste and cosmetics) | | A 4 | 1 |
| 1.12 Manufacture of active ingredients from natural raw materials | Projects must be supported by academic study on action and toxicity. | A 2 | 1 |
| 1.13 Tanneries or leather finishing | <ol style="list-style-type: none"> 1. Projects must use environment-friendly technology, e.g. reduction of chemical use, use of enzyme or biological catalysts instead of chemicals. 2. Tanneries must be located in industrial estates or promoted industrial zones. | A 3 | 1 |
| 1.14 Manufacture of natural rubber products (except for rubber bands, rubber balloons and rubber rings) | | | |
| 1.14.1 Manufacture of primary processed rubber | | A 4 | 1 |
| 1.14.2 Manufacture of rubber products | | A 2 | 1 |
| 1.15 Manufacture of products from agricultural by-products or agricultural waste (except for those with uncomplicated production processes, e.g. drying, dehydration) | | A 4 | 1 |
| 1.16 Manufacture of fuel from agricultural products, including agricultural scrap or garbage or waste | | | |
| 1.16.1 Manufacture of fuel from agricultural products | | A 2 | 1 |
| 1.16.2 Manufacture of fuel from agricultural scrap or garbage or waste, e.g. biomass to liquid (BTL), biogas from wastewater | | A 2 | 1 |

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| 1.16.3 Manufacture of biomass briquettes and pellets | | A 3 | 1 |
| 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) | <ol style="list-style-type: none"> 1. Project with only mixing or dilution process shall not be promoted. 2. Project with fermentation process must use starter cultures that have supporting study or research. | A 3 | 1 |
| 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. | A 2 | 1 |
| 1.19 Cold storage, or cold storage and cold storage transportation | | B 1 | 1 |
| 1.20 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 residue inspection services for agricultural products must be provided. | A 3 | 1 |
| 1.22 Manufacture of animal feed production and animal food ingredients. | | B 1 | 1 |

Remarks: Activity 1.21 has been expired.

CIT Exemption

A 1 = 8 years (No Cap)

A 2 = 8 year

A 3 = 5 year

A 4 = 3 year

| Activities | Conditions | Incentives | Investment Promotion Division |
|--|--|-----------------|-------------------------------|
| 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 | 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. | A 3 (No cap) | 1 |