

**Thailand BOI's List of Activities Eligible for Investment Promotion**  
**Section 5: Electronics and Electrical Appliances Industry**

Activities	Conditions	Incentives
<p>5.1 Manufacture of electrical products</p> <p>5.1.1 Manufacture of advanced technology electrical products</p> <p>5.1.2 Manufacture of air conditions, refrigerators, freezers, washing and dry machines</p> <p>5.1.3 Manufacture of other electrical products</p>	<p>The advanced technology electrical products must have the capability to connect with the Internet network (Internet of Things)</p> <p>Products must meet Thailand's Energy Efficiency Standards and have the high Energy Efficiency Label (Label No.5) From the Ministry of Energy or other acknowledge</p>	<p>A3</p> <p>A4</p> <p>B1</p>
<p>5.2 Manufacture of electrical parts and/or equipment or parts and/or equipment used for electrical products</p> <p>5.2.1 Manufacture of power inverter</p> <p>5.2.1.1 Manufacture of power inverters for industrial use</p> <p>5.2.1.2 Manufacture of other power inverters</p> <p>5.2.2 Manufacture of LED</p> <p>5.2.3 Manufacture of compressor and/or motors for electrical appliances</p>	<p>Product design must be included in the manufacturing process</p> <p>1. The compressors must be for air conditioners, freezers, refrigerators that meet the Energy Efficiency Standards and have the High Energy Efficiency Label (Label No.5) from the Ministry of acknowledge institutions</p> <p>2. For the production of motors, product design must be included in the manufacturing process</p>	<p>A3</p> <p>A4</p> <p>A4</p> <p>A4</p>

Activities	Conditions	Incentives
5.2.4 Manufacture of wire Harnesses 5.2.5 Manufacture of parts and/or equipment for other electrical products		B1  B1
5.3 Manufacture of electronic products 5.3.1 Manufacture of organics and Printed electronics (OPE)  5.3.2 Manufacture of Telecommunication products 5.3.2.1 Manufacture of emission, transmission and reception devices used in fiber-optic and wireless communication systems 5.3.2.2 Manufacture of other telecommunication products  5.3.3 Manufacture of electronic control and measurement instruments for industrial/ agricultural use  5.3.4 Manufacture of security control equipment  5.3.5 Manufacture of audio visual products  5.3.6 Manufacture of office electronics  5.3.7 Manufacture of other electronic		A2   A2   A3   A2   A2   A4  A4  B1
5.4 Manufacture of electronic parts and/or equipment or parts and/or equipment used for electronic apparatus 5.4.1 Manufacture of parts for organics and printed electronics (OPE) 5.4.2 Manufacture of solar cells and/or raw materials for solar cells  5.4.3 Manufacture of parts for telecommunication products	The manufacturing process and energy yield for the production of solar cells must be approved by the Board	A2  A2

Activities	Conditions	Incentives
5.4.3.1 Manufacture of parts for emission, transmission and reception devices used in fiber-optic and wireless communication systems		A2
5.4.3.2 Manufacture of parts for other telecommunication products		A3
5.4.4 Manufacture of parts for electronics control and measurement instruments for industrial/agricultural use, medical/scientific devices and automotive industry		A2
5.4.5 Manufacture of parts for security control equipment		A2
5.4.6 Manufacture of hard disk drive and/or parts for hard disk drive		
5.4.6.1 Manufacture of advanced technology hard disk drives and/or parts (excluding top covers, base plates or peripherals)	<ol style="list-style-type: none"> <li>1. The areal density of hard disk drives must not be less than 2,000 gigabits per square inch</li> <li>2. The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment</li> </ol>	A2
5.4.6.2 Manufacture of hard disk and/or parts (excluding top covers, base plates or peripherals for hard disk drives)	The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment	
5.4.6.3 Manufacture of top covers, base plates or peripherals for hard disk drives		A4
5.4.7 Manufacture of solid state drives and/or parts for solid state drives	The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment	A2

Activities	Conditions	Incentives
5.4.8 Manufacture of parts and/or equipment for solar-powered products		A3
5.4.9 Manufacture of semiconductors and/or part for semiconductors	For the production of integrated circuits, the cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation of corporate income tax exemption cap. The original cost of existing machines shall not be regarded as an investment	A3
5.4.10 Manufacture of equipment and/or parts for photonic devices and/or for photonic integrated systems		A3
5.4.11 Manufacture of flat panel displays	The manufacturing processes must be approved by the Board	A3
5.4.12 Manufacture of flexible printed circuits and/or multi-layer printed circuit boards and/or parts	The manufacturing processes must be approved by the Board	A3
5.4.13 Manufacture of other memory storage equipment		A4
5.4.14 Manufacture of printed circuit board assembly (PCBA)		A4
5.4.15 Manufacture of electro-magnetic products		A4
5.4.16 Manufacture of passive components		A4
5.4.17 Manufacture of parts for audio visual products		A4
5.4.18 Manufacture of parts for office electronics		A4
5.4.19 Manufacture of parts for other electronic products		B1
5.5 Manufacture of material for microelectronics	1. The manufacturing processes must be approved by the Board	
5.5.1 Manufacture of wafers	2. The cost of refurbishment of existing machines shall be regarded as an investment and will be taken into account in the calculation cap. The original cost of existing machines shall not be regarded as an investment	A2
5.5.2 Manufacture of material based on thin-film technology		A3

Activities	Conditions	Incentives
<p>5.6 Electronics design</p> <p>5.6.1 Microelectronics design</p> <p>5.6.2 Embedded system design</p>	<ol style="list-style-type: none"> <li>1. Projects must have expenses for salaries for electronics design personnel of at least 1,500,000 baht per year</li> <li>2. Revenue derived from sales or the provision of services that are directly related to a promoted business or which are from downstream production for commercial purposes, either carried by the promoted companies of sub-contractors, shall be regarded as revenue of such promoted business</li> <li>3. If located in a science and technology park promoted by the Board, 50 percent of the corporate income tax shall be reduced for 5 years after the expiration of the regular tax exemption period</li> </ol>	<p>A1</p> <p>A1</p>
<p>5.7 Software</p> <p>5.7.1 Embedded software</p> <p>5.7.2 Enterprise software and/or digital content</p> <p><u>Digital content includes:</u></p> <ul style="list-style-type: none"> <li>- Animation, Cartoons &amp; Characters</li> <li>- Computer Generated Imagery (CGI)</li> <li>- Web- Based Applications and Cloud Computing</li> <li>- Interactive Applications</li> <li>- Games: Windows-based, Mobile Platform, Consoles, PDAs, Online Games, Massive Multi-Player Online Games (MMOG) etc.</li> <li>- Wireless Location Based Service Content</li> <li>- Visual Effects</li> <li>- Multimedia Video Conferencing Applications</li> <li>- E-Learning Content via Broadband and Multimedia</li> </ul>	<ol style="list-style-type: none"> <li>1. Projects must have expenses for Salaries for IT –personnel of at least 1,500,000 baht per year</li> <li>2. Projects must include software development processes specified by the Software Industry Promotion Agency (SIPA)</li> <li>3. Projects with an investment of 10 million baht or more (excluding cost of land and working capital) must obtain a quality standard certificate from SIPA or receive a Capability maturity Model Integration (CMMI) quality standard certificate or any equivalent standard within two years from the full operation start-up date. If the project fails to meet such conditions, one –year corporate income tax exemption shall be withdrawn</li> <li>4. Revenue derived from sales or the provision of services that are directly related to a promoted software business shall be regarded as revenue of such promoted businesses.</li> </ol>	<p>A1</p> <p>A3</p> <p>(not subject to the corporate income tax exemption cap)</p>
<p>5.8 E-commerce</p>	<p>Not eligible for merit-based incentives</p>	<p>B2</p>