

**Thailand BOI's List of Activities Eligible for Investment Promotion**  
**Section 6: Chemicals, Paper and Plastics**

Activities	Conditions	Incentives
6.1 Manufacture of industrial chemicals	Chemical products, which are consumer products, such as paints, cleaning products, automobile lubricants, compound chemical fertilizers, insecticides or herbicides, cement based adhesives, etc., are not eligible for promotion	A4
6.2 Manufacture of eco-friendly chemicals or polymers or products from eco-friendly polymers		A2
6.2.1 Manufacture of eco-friendly chemicals or polymers or manufacture of products from eco-friendly chemicals or polymers that is incorporated within the same project as the manufacture of eco-friendly chemicals or polymers	<ol style="list-style-type: none"> <li>1. The chemicals or polymers need to have less overall impact, assessed throughout their life cycles, on the environment. These products must be certified or can be proved to use raw materials from renewable resources, or use sustainable green chemistry in the production process, or they must be products that are biodegradable, and do not generate toxic substances.</li> <li>2. Must to be assessed with an internationally-accepted standard such as Life Cycle Assessments (LCA) etc. before the full operation start-up date.</li> </ol>	A2
6.2.2 Manufacture of products from eco-friendly polymers	Must have plastic forming or coating process using eco-friendly plastics or polymers	A3
6.3 Oil refinery		B1
6.4 Manufacture of petrochemicals		A3
6.5 Manufacture of specialty polymers or specialty chemicals		A2
6.6 Manufacture of plastic products for industrial goods	Must have plastic forming process	B1

Activities	Conditions	Incentives
<p>6.7 Manufacture of plastic packages with special properties:</p> <p>6.7.1 Multilayer plastic packaging</p> <p>6.7.2 Aseptic plastic packaging</p> <p>6.7.3 Antistatic plastics packaging</p>	<p>Must integrate more than 3 layers of plastics.</p> <p>Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within 2 years from the full operation start-up date.</p> <p>Must be certified with ISO 14611 level 7 (Clean Room) or Federal Standard 209 E Class 10000 or above or an equivalent international standard within two years from the full operation start-up date.</p>	<p>A3</p> <p>A3</p> <p>A3</p>
<p>6.8 Manufacture of plastic products from recycled plastic.</p>	<p>Must have plastic forming process using domestic plastic raw material only</p>	<p>A4</p>
<p>6.9 Active pharmaceutical ingredients</p>	<p>Must be for production of active or raw materials of active pharmaceutical ingredients (APIs)</p>	<p>A2</p>
<p>6.10 Manufacture of medicine</p>	<ol style="list-style-type: none"> <li>1. For conventional medicine projects, such promoted projects must achieve GMP standard prescribed by PIC/S within two years from the full operation start-up date.</li> <li>2. For traditional medicine projects, such promoted projects must achieve GMP standard within two years from the full operation start-up date.</li> <li>3. For the improvement of existing projects, existing machinery can be used in the promoted project but its value shall not be included in the investment amount eligible for corporate income tax exemption.</li> </ol>	<p>B1</p>
<p>6.11 Manufacture of chemical fundamental fertilizers</p>		<p>A2</p>

Activities	Conditions	Incentives
<p>6.12 Manufacture of pulp or paper</p> <p>6.12.1 Hygienic pulp or hygienic paper</p> <p>6.12.2 Specialty pulp or specialty paper</p>	<p>Must be certified with ISO 14611 level 5 (Clean Room) or Federal Standard 209 E Class 100 or above or an equivalent international standard two years from the full operation start-up date.</p> <p>Must be certified with relevant standards such as GMP or Food Grade within two years from the full operation start-up date.</p>	<p>A2</p> <p>A3</p>
<p>6.13 Manufacture paper articles</p> <p>6.13.1 Manufacture of products from hygienic paper</p> <p>6.13.2 Manufacture of paper container coated with bio-plastics</p> <p>6.13.3 Manufacture of high performance paper products</p>	<p>Must have a hygienic production process and must be certified with relevant standard such as GMP or Food Grade within two years from the full operation start-up date.</p> <p>The production process must contain product coating process using biodegradable plastic.</p> <p>Must have an engineering design process such as special load-bearing capacity or shockproof capacity etc.</p>	<p>A4</p> <p>A4</p> <p>A4</p>
<p>6.14 Production of printed matter</p> <p>6.14.1 Production of digital printed matter</p> <p>6.14.2 Production of printed matter</p>	<p>Must have printing and designing process using Digital Media Software in the project.</p>	<p>A3</p> <p>B1</p>