

กองตลาดเพื่อการลงทุน
สำนักงานคณะกรรมการส่งเสริมการลงทุน
กระทรวงอุตสาหกรรม



MARKETING DIVISION
THE BOARD OF INVESTMENT
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BOI Debuts Incentives for BIOTECH Industry Maximum incentives offered to grow the industry

The Board of Investment has introduced incentives to support the biotechnology industry through a maximized incentive package comprised of an eight-year income tax exemption and an additional 50 per cent income tax break for five years should the applicants' facilities be located in science and technology parks.

According to a BOI board meeting, chaired by Deputy Prime Minister and Industry Minister Mr. Kosit Panpiamras, BOI will offer promotional privileges to the biotechnology industry as a new business category, corresponding to the country's national biotechnology policy and encouraging more investment in the industry's research and development (R&D).

Biotechnology will be considered a target industry entitled to receive an exemption of import duty on machinery and an eight-year corporate income tax break, without an investment cap and regardless of zone. After the exemption period, projects located in science and technology parks will receive a 50 per cent reduction of their corporate income tax for 5 years.

The incentives are granted to:

1. Research and development (R&D) and manufacturing activities using biotechnology in the seed industry, and in the plant and animal improvement industry.
2. R&D and manufacturing activities of biopharmaceutical agents using biotechnology. (For example: drugs, vaccines, and therapeutic proteins.)
3. R&D and manufacturing activities of diagnostic kits and reagents for health, agriculture, food and environment applications. (For example: diagnostic kits for pure line breeding, diagnostics for disease screening, biosensors and gene chips.)
4. R&D and manufacturing activities of biomolecule and bioactive compounds using microorganism, plant and animal cells. (For example: enzymes, probiotics, flavors, monoclonal antibodies and recombinant proteins.)

In addition, applicants must use modern biotechnology and be certified by the National Science and Technology Development Agency (NSTDA) or the Thailand Center of Excellence for Life Sciences of Office of Knowledge Management and Development.
