

## Incentives and Policies for the Packaging Industry



In 2022, Thailand approved tax measures to promote the use of biodegradable plastics. The Minister of Finance, Mr. Arkhom Termpittayapaisith, announced that the Cabinet has resolved to extend tax measures to promote the use of biodegradable plastic products. This program aims at supporting entrepreneurs to reduce the use of non-biodegradable plastics, with the expectation that the use of biodegradable plastics will increase by 10% (68,978 tons). The total amount of biodegradable plastics currently being produced for packaging amounts to 689,785 tons; therefore, through the extension of this eco-friendly policy, Thailand is poised to achieve its goal of becoming ASEAN's Bio Hub.

On the 30<sup>th</sup> of June 2021, the Board of Investment (BOI) approved a series of enhanced incentives in research and development (R&D), human resource (HR) development, in the semiconductor, digital and packaging industries.

Approval was also given to the enhancement of investment incentives for the production of smart and environmentally friendly packaging, including the use of recycled materials. Through this the BOI aims to encourage the packaging industry to invest in technology and environmental sustainability and to keep updated with global sustainability trends.



**Active Packaging**

Packaging with function to maintain quality of product

**8-year**

Corporate income tax exemption



Organic 100%



**Intelligent Packaging**

Packaging with system that is capable of sensing product quality (excluding RFID)

**8-year**

Corporate income tax exemption



**Smart Packaging or Parts**

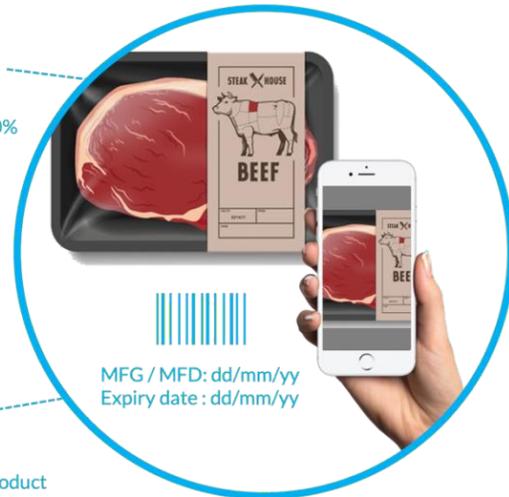
Made from special substances

**3-year**

Corporate income tax exemption



Premium Product  
Genuine Quality



Merit-based incentives to enhance competitiveness grant projects an additional corporate income tax exemption of up to 300% of the investment for a period up to three years. This includes research and development, technology, and innovation (in-house, jointly with organizations overseas, or outsourced to Thailand); technology training; and the development of proprietary technology or packaging products and designs.

**Thailand Issues New Regulations to Monitor Sealed Foods Prices**

The Chairman of Central Committee on Prices of Goods and Services issued a notification regarding the 'Prices and Details Concerning Semi-Finished Foods Packed in Sealed Containers' B.E. 2565 (2022) (the "Notification"), which was published in the Ministerial Information Bulletin No. 10860 of 1st November 2022. The Notification is the result of a review by the Central Committee on Prices of Goods and Services on the power exercised regarding the provision of prices and details concerning **Semi-Finished Foods Packed in Sealed Containers**. It is concluded that business operators must continue to notify the prices and details concerning semi-finished foods packed in sealed containers. The purpose of this is to monitor price levels, ensure the fair provision of these goods, and protect consumers.

**Scope of the notification**

By virtue of Section 9 (2), (3), Section 25 (4), (5) and Section 26 of the Act Governing Prices of Goods and Services B.E. 2542 (1999), the scope of the Notification is as follows:

1. The Notification is enforced in all localities throughout the Kingdom for a period of one year beginning the day after its initial publication unless a new notice is issued prior to the end of this period.
2. The Notification requires that the name, trade name, selling prices, buying prices, sale discount, sale plan, and method of sale relating to payment, sale promotion, size, category, weight per unit, be notified by the manufacturer, the hirer for manufacture, the sole distributor of semi-finished noodles packed in sealed containers. The prices notified must be the price on the day this notice comes into effect, and notification must occur within thirty days from the date of effect.

3. If a business is operated the day after the date of enforcement, the same collection of individuals listed in (2) must notify the same data in paragraph (2) at least fifteen days before the goods in question are sold.

4. Any data notified by case the manufacturer, the hirer for manufacture, the sole distributor of semi-finished noodles packed in sealed containers under the Notice of Central Committee on Prices of Goods and Services No. 53 B.E. 2564 (2021), Re Notification of Prices and Details Concerning Semi-Finished Foods Packed in Sealed Containers, dated 1st July 2021, shall be considered as notification under (1) for this notice.

### **Prices or descriptions that vary from what has been notified**

5. No manufacturer, hirer for manufacture, or sole distributor of semi-finished noodles packed in sealed containers shall sell goods that differ from the description notified, nor sell it higher than the prices notified, except where granted permission from the Secretary-General.

6. Applications to the Secretary-General under (5) shall be according to the Procedures on Consideration Price Fixing and Changes of Notified Particulars or Prices B.E. 2545 (2002) dated 16th August 2002.

7. If one of the individuals listed in (2) has submitted an application for permission to change the data or the prices differently from that notified, it shall be regarded as submission of an application for permission from the date of enforcement of this Notice.

### **Process for notifications**

1. The notification under (2) or the application for permission under (6) shall be submitted to the Secretary-General per the forms prescribed by the Secretary-General at the Office of the Central Committee on Prices of Goods and Services, Department of Internal Trade, Ministry of Commerce.

2. The notification under (1) may be registered by a reply post, by facsimile, or by electronic mail, whereby the date of daily stamp of the post office of the place of origin shall be regarded as the date of notification.

✓ Regarding facsimile, the date of receipt of such notification shall be considered the date of intention to file a notification.

✓ Regarding electronic mail, the date of receipt of such notification shall be the day the electronic mail accesses the database system of the Office of the Central Committee on Prices of Goods and Services.

3. The notification under (2) by facsimile or by electronic mail shall be completed only when the manufacturer, the importer, or the sole distributor of the manufacturer or of the importer, has sent the original to the Secretary-General.

4. The manufacturer, the importer for sale, the sole distributor of the manufacturer or of the importer, who wishes to file the notification by electronic mail shall sign in the memorandum of agreement on notification of electronic data according to the bases and procedures

prescribed by the Secretary-General.

### **Extensions on notification**

The Secretary-General has the discretion to extend the period of time before the lapse of the said period when a request is received by the manufacturer, the importer for sale, the sole distributor of the manufacturer, or the importer. However, an extension requires exceptional circumstances or necessity on behalf of the applicant. For an extension to take Secretary-General is required to issue an order to extend the period thereof, before the lapse of the said period, except in the case *of force majeure*.

Bangkok, March 2023

**OSTACOLI  
AL COMMERCIO  
PROPRIETÀ  
INTELLETTUALE**



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delle imprese italiane

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