

(Unofficial Translation)

**Board of Investment Announcement
No. 2/2549
Policy to Promote Activities Related to
Science, Technology, and Human Resources Development**

To support and strengthen domestic industrial capacity to develop Science, Technology, and Human Resources, by virtue of Section 16 and Paragraph 2 of Section 31 of the Investment Promotion Act B.E. 2520, as amended by the Investment Promotion Act No. 3 B.E. 2544, the Board of Investment hereby declares the following:

1. Annulment of the Board of Investment Announcement No. 6/2547 dated May 6, 2004 Re: Amendment of the Policy to Promote Investment in the Development of Skills, Technology, and Innovations (STI)
2. The following activities noted in the attachment to Board of Investment Announcement No. 2/2543, dated August 1, 2000, shall be classified as a Priority Activity with Special Importance and Benefit to the Kingdom:
 - (1) Manufacture of medical supplies or medical equipment (category 3.9)
 - (2) Manufacture of scientific equipment (category 3.14)
 - (3) Manufacture or repair of aircraft, including parts or on-board equipment (category 4.7)
 - (4) Electronic design (category 5.7)
 - (5) Research and development (category 7.12)
 - (6) Scientific laboratories (category 7.13)
 - (7) Calibration services (category 7.14)
 - (8) Human resource development (category 7.15)

The aforementioned activities shall be entitled to the followings rights and benefits:

- (1) Unlimited Corporate Income Tax exemption for a period of eight years pursuant to Paragraph 2 of Section 31 of the Investment Promotion Act B.E. 2520, amended by the Investment Promotion Act No. 3 B.E. 2544
- (2) Exemption from Import Duty on machinery for all zones
- (3) Revenues derived from sales or the provision of services that are directly related to a promoted business or that are from downstream production for commercial purposes, either carried by the promoted company or sub-contractors, shall be regarded as revenue of such promoted business

Effective December 8, 2005
Announced March 20, 2006

(Somkid Jatusripitak)
Deputy Prime Minister
Acting Chairman of the Board