

(Unofficial Translation)
Board of Investment Announcement
No.6/2552
**Subject: Amendment on granting rights and benefits for investment in Skill,
Technology and Innovation-STI**

To encourage promoted activities to develop Skill, Technology and Innovation-STI,

by virtue of Section 16 and Section 31 paragraph 2 of Investment Promotion Act B.E. 2520, amended by the Investment Promotion Act No. 3 B.E.2544, the Board of Investment hereby announces Section 5 of the Board of Investment Announcement, No. 3/2549, dated March 20, 2006, Subject: Additional Rights and Privileges for Investment on Developing Skill, Technology & Procedures-STI, be repealed and replaced with the following.

“5. Existing promoted activities entitled to exemption of corporate income tax under Section 31, whether or not the activity’s revenue is recognized, shall be able to apply for the additional rights and privileges under this measure. If the promoted activity has recognized revenue on the day of submitting application for the additional rights and privileges, it must have remaining rights and privileges for corporate tax exemption under Section 31.

For promoted activities that do not have rights and benefits for corporate income tax exemption under Section 31, if it wishes to apply for additional rights and privileges under this measure, application for the rights and privileges must be submitted at the time of applying for investment promotion”.

Effective from April 21, 2009 onward.

Announced on May 29, 2009

(Mr. Abhisit Vejjajiva)
Prime Minister
Chairman of the Board of Investment

