

Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement

(According to Board of Investment Announcement No. 2/2557, dated 3 December 2014)

1. Applicant
 (Mr./Mrs./Miss/Company).....

Promotion Certificate No. (if any)..... dated.....

Receives promotion/applies for promotion to manufacture.....

under eligible activity.....

2. Additional Investments/Expenditures for Competitiveness Enhancement (Please check only the applicable investments/expenditures.)

Types of Investments/Expenditures Eligible for Additional Rights and Privileges*	Value of Investments/Expenditures during the Corporate Income Tax Exemption Period (Thousand Baht)
<input type="checkbox"/> Research and development in technology and innovation with details according to Form A	
<input type="checkbox"/> Donation to Technology and Human Resources Development Fund/ educational institutes/ specialized training centers/ research institutes/ government agencies in the field of science and technology in Thailand with details according to Form B	
<input type="checkbox"/> IP acquisition/licensing fees for commercializing technology developed in Thailand with details according to Form C	
<input type="checkbox"/> Advanced technology training with details according to Form D	
<input type="checkbox"/> Development of local suppliers with details according to Form E	
<input type="checkbox"/> Product & packaging design with details according to Form F	
Total investments/expenditures eligible for additional rights and privileges	
Revenue of the first three years combined (only from this investment project)	
Total investments/expenditures eligible for additional rights and privileges account for percent of revenue for the first three years (only from this investment project)	

Notes: * Please attach relevant details of the proposed investments/expenditures (e.g. objective(s), budget, personnel qualification, tools/equipment, duration, implementation procedure, expected outcome) and related documents or agreements.

3. Additional Rights and Privileges from Merit on Competitiveness Enhancement are as follows:

Ratio of Investments/Expenditures to Revenue of the first three years combined (Please check <input checked="" type="checkbox"/> one of the following)				Additional CIT Exemption with Additional Cap
<input type="checkbox"/>	1%	<input type="checkbox"/>	≥ 200 million baht	1 year
<input type="checkbox"/>	2%	<input type="checkbox"/>	≥ 400million baht	2 years
<input type="checkbox"/>	3%	<input type="checkbox"/>	≥ 600 million baht	3 years

Details of investments/expenditures for Competitiveness Enhancement divided by year compared with revenue of the first three years combined (only from this investment project)

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Revenue of the first three years combined										
2. Investments/Expenditures for Competitiveness Enhancement merit:										
2.1 Research and development in technology and innovation										
2.2 Donation to Technology and Human Resources Development Fund/ educational institutes/ specialized training centers/ research institutes/ government agencies in the field of science and technology in Thailand										
2.3 IP acquisition/licensing fees for commercializing technology developed in Thailand										
2.4 Advanced technology training										
2.5 Development of local suppliers										
2.6 Product & packaging design										
Total										

Signature.....(Authorized person)

(.....)

Date.....

Company's Seal

Form A Investments/Expenditures on Research and Development in Technology and Innovation

(Calculated from only this investment project, not the entire company)

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
<u>Investments/Expenditures on Research and Development in Technology and Innovation</u>										
1. Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand (details according to Form A1)										
2. Investments/Expenditures on joint research and development with overseas institutes (details according to Form A2)										
Total Investments/Expenditures on Research and Development in Technology and Innovation (combined costs of No. 1 and 2)										
A	Grand Total of Investments/Expenditures on Research and Development in Technology and Innovation									

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form A1 Investments/Expenditures on In-House Research and Development or Outsourcing Research and Development in Thailand

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
<u>Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand</u>										
1. Wages or salaries										
1.1 Wages or salaries of personnel related to research and development project										
1.2 Cost incurred in the hiring of consultants or specialists other than those hired to demonstrate equipment or apparatuses										
2. Cost of equipment and apparatuses										
2.1 Cost of equipment and apparatuses purchased specifically for the research and development project, and not intended for use in other activities										
2.2 Cost of improvement, repair, maintenance and calibration of equipment or apparatuses used specifically for research and development project and costs related to engineering work										
3. Cost of renovation or repair of buildings for use as research laboratories or costs of laboratory construction										
4. Cost of laboratory service										
5. Cost of raw or essential materials used in research and development										
6. Cost of training sessions or seminars for Thai personnel										
7. Cost of outsourcing research and development in Thailand										
8. Cost of required licenses or copyrights for the research										
9. Cost of domestic and overseas IP protection application as a result of research and development in this project (excluding costs of consultants and annual fees for IP protection renewal)										
10. Other direct expenses incurred in research and development that do not fall into the above categories										
<u>Total Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand</u> (combined costs of No. 1 to 10)										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form A2 Investments/Expenditures on Joint Research and Development with Overseas Institutes

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
<u>Investments/Expenditures on joint research and development with overseas institutes*</u>										
1. Wages or salaries										
1.1 Wages or salaries of personnel related to research and development project										
1.2 Cost incurred in the hiring of consultants or specialists other than those hired to demonstrate equipment or apparatuses										
2. Cost of equipment and apparatuses										
2.1 Cost of equipment and apparatuses purchased specifically for the research and development project, and not intended for use in other activities										
2.2 Cost of improvement, repair, maintenance and calibration of equipment or apparatuses used specifically for research and development project and costs related to engineering work										
3. Cost of renovation or repair of buildings for use as research laboratories or costs of laboratories construction										
4. Cost of laboratory service										
5. Cost of raw or essential materials used in research and development										
6. Cost of training sessions or seminars for Thai personnel										
7. Cost of outsourcing research and development in Thailand										
8. Cost of required licenses or copyrights for the research										
9. Cost of domestic and overseas IP protection application for research and development (excluding costs of consultants and annual fees for IP protection renewal)										
10. Other direct expenses incurred in research and development that do not fall into the above categories										
Total Investments/Expenditures on joint research and development with overseas institutes (combined costs of No. 1 to10)										

Notes: * Only investments/expenditures incurred by promoted companies will be counted.

For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

**Form B Investments/Expenditures on Donations to Technology and Human Resources Development Fund/ Educational Institutes/
Specialized Training Centers/ Research Institutes/ Government Agencies in the Field of Science and Technology in Thailand**
(Calculated from only this investment project, not the entire company)

B

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Donations to the Technology and Human Resources Development Fund as approved by the Board										
2. Donations of grants or scholarships, equipment or apparatuses to educational institutes, specialized training centers, research institutes or governmental agencies in the field of science and technology in Thailand										
Total investments/expenditures on donations to the Technology and Human Resources Development Fund, educational institutes, specialized training centers, research institutes or governmental agencies in the field of science and technology in Thailand (combined costs of No. 1 and 2)										
B Grand total of investments/expenditures on donations to the Technology and Human Resources Development Fund, educational institutes, specialized training centers, research institutes or governmental agencies in the field of science and technology in Thailand										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form C Investments/Expenditures on Intellectual Property Acquisition and/or Licensing Fees for Commercializing Technology Developed in Thailand

(Calculated from only this investment project, not the entire company)

C

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Intellectual property acquisition and/or licensing fees of technology derived from research and development attributed to Thai national(s) or juristic person(s) with at least 51% Thai shareholding, which is warranted under intellectual property laws for commercial production or further development and commercial production										
2. Technology transfer agreement fees for technology from research and development attributed to Thai national(s) or juristic person(s) with at least 51% Thai shareholding, which is warranted under intellectual property laws for commercial production or further development and commercial production										
Total investments/expenditures on intellectual property acquisition and/or licensing fees for commercializing technology developed in Thailand (combined costs of No. 1 and 2)										
C	Grand total of investments/expenditures on intellectual property acquisition and/or licensing fees for commercializing technology developed in Thailand									

Notes: 1) For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

2) Technology licenses include patents, copyrights, trade secrets, trademarks, plant varieties protection, and geographical indication.

3) Only fees incurred during the period of corporate income tax exemption will be counted.

Form D Investments/Expenditures on Advanced Technology Training
(Calculated from only this investment project, not the entire company)

Please check regarding the types of training that this project will have (more than one can be selected)

- (1) Training directly related to technology development and innovation in this project that applies towards additional rights and privileges , excluding training that concerns the conduct of regular work functions
- (2) Advanced technology training according to No. (1), which aims at transferring technology to Thai personnel and new knowledge gained under the applicant’s current operational conditions
- (3) Advanced technology training according to No. (1), which aims at developing specific technical capacities of Thai personnel or Thai companies in each industry that conducts research and development or design, or involved in upgrading product quality

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Actual costs incurred in the training of Thai personnel*										
1.1 In Thailand										
1.2 Abroad										
2. Travel fares on economy class to attend training sessions (excluding per diem and accommodation)										
Total investments/expenditures on advanced technology training (combined costs of No. 1 and 2)										
D	Grand total of investments/expenditures on advanced technology training									

Notes: * Regardless whether the training takes place either in-house or outside, or is in Thailand or abroad.

For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form E Investments/Expenditures on the Development of Local Suppliers With At Least 51% Thai Shareholding

(Calculated from only this investment project, not the entire company)

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Advanced technology training to develop local suppliers										
1.1 Actual costs incurred during the training										
1.1.1 In Thailand										
1.1.2 Abroad										
1.2 Travel fares on economy class to attend training sessions (excluding per diem and accommodation)										
2. Technical assistance expenses										
2.1 Cost of technical consultation										
2.2 Cost of technical personnel support										
2.3 Cost of upgrading product standard										
2.4 Cost of provision of equipment, apparatuses, raw materials or parts for the development of skills and technology related to local suppliers										
Total investments/expenditures on the development of local suppliers (combined costs of No. 1 and 2)										
E Grand total of investments/expenditures on the development of local suppliers										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form F Investments/Expenditures on Product & Packaging Design
(Calculated from only this investment project, not the entire company)

F

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Wages or salaries of designers and design support personnel										
2. Cost of hiring outside designers who are Thai national(s) or Thai juristic person(s) with at least 51% Thai shareholding										
3. Cost of hiring design consultants or specialists										
4. Cost of design information acquisition, e.g. purchase of database and/or design books										
5. Cost of research or outsourcing research to acquire knowledge in design										
6. Cost of equipment or apparatuses for design										
7. Cost of raw or essential materials used in design										
8. Cost of appropriate amount of product samples to be studied for design purpose										
9. Cost of product prototype development including wages on product prototype development										
10. Cost of design-related training sessions or seminars and travel expenses for attending outside training sessions or seminars (excluding per diem and accommodation)										
10.1 In Thailand										
10.2 Abroad										

	From the date of submitting application for merit to the date before first income derivation	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year	8 th Year	Total
1. Cost of domestic and overseas IP protection application for design (excluding costs of consultants and annual fees for IP protection renewal)										
2. Cost of raw materials, essential materials and product testing in laboratories and field tests										
Total Investments/Expenditures on Product & Packaging Design (combined costs of No. 1 to 12)										
F	Grand Total of Investments/Expenditures on Product & Packaging Design									

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.