



General Incentives

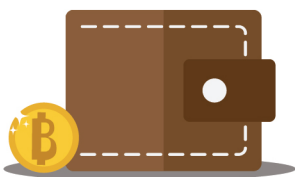
Investment Promotion by BOI

Tax Incentives

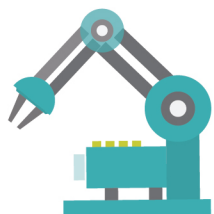


Exemption of corporate income tax for up to **13 years**

(may vary depending on conditions of each activity)



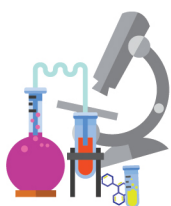
Reduction of corporate income tax by **50%** with maximum of **5 years**



Exemption of import duties on **machinery**



Exemption of import duties on **raw materials** used in production for export



Exemption of import duties on items used for **R&D projects**

Non-tax Incentives



Permission for **100% foreign shareholding**

(except projects prescribed in the Foreign Business Act's List One or other laws that provide specific exceptions)



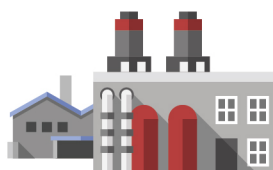
Permission to bring in **foreigners to research on investment opportunity** in Thailand



Permission to bring in **foreign technicians and experts** to work in Thailand



Permission to remit **funds in foreign currency**



Permission to possess the **right of land ownership** (for approved projects)