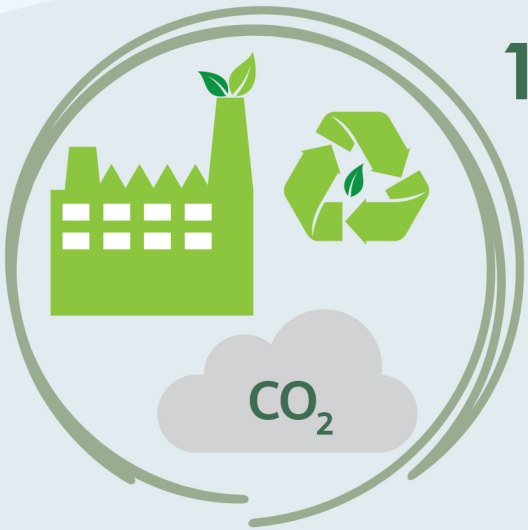


# BOI's Productivity Enhancement Measures

to enhance competitiveness of both manufacturing and service sectors

Applications must be filed by the end of 2022.

Companies are required to fully implement their operation within 3 years from the date of BOI-certificate issuance



## 1. Machinery replacement or upgrade through the following aspects

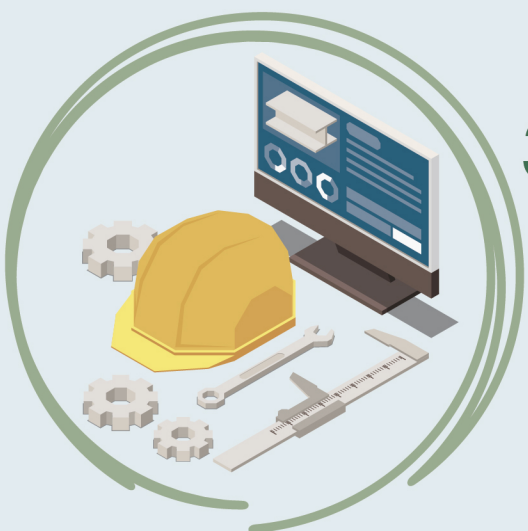
**NEW** Reduction of greenhouse gas emissions

- ★ Energy conservation
- ★ Alternative energy utilization
- ★ Reduction of environmental impacts



## 2. Machinery upgrade such as implementation of robots and automation system

(100% CIT exemption for 3 years, in case of using local robots and automation system of not less than 30 percent of the value of upgraded machinery)



## 3. Research and development/engineering design



## 4. Implementation of international sustainability standards

- ★ Good Agricultural Practices (GAP)
- ★ FSC, PEFCs
- ★ ISO 22000, ISO 14061 (SFM)



## 5. Digital technology adoption

- ★ Software integration
- ★ Implementation of Artificial Intelligence (AI) or big data analytics
- ★ Utilization of software or information technology in accessing the National e-Payment system

Encouraging the existing businesses, either BOI or non-BOI promoted, to enhance productivity through machinery replacement or upgrade

Investment of not less than  
**1 million baht**  
(excluding cost of land and working capital)

**50%**  
CIT exemption for **3 years**

Exemption of import duty for machinery

## **NEW** 6. Supporting Industry 4.0 transformation

- ★ Investment plans must be approved by the National Science and Technology Development Agency (NSTDA)
- ★ Machinery upgrade to support Industry 4.0 transformation such as

- Utilization of automation and network technology
- Implementation of smart operation
- Adoption of digital technology in production and enterprise processes

● Encouraging the existing businesses, either BOI or non-BOI promoted, to support Industry 4.0 through machinery upgrade

● Investment of not less than 1 million baht (excluding cost of land and working capital)

● Exemption of import duty for machinery

**100%**  
CIT exemption for **3 years**



As of December 2021