

# BOI expands the scope of Measures for Competitiveness Enhancement

(under Investment Promotion Act)



**1** Promoted projects with the implementation of competitiveness – enhancing initiatives will receive additional incentives



**Technology & Innovation**

- Research and Development (R&D)
- Licensing fees for using domestically developed technology
- Product and package design
- Support for Science and Technology organizations (S&T)\*



**Human Resource Development**

- Advanced technology training
- Organizing training or accepting student internships for work training and skill development during their Science and Technology education



**Development of Business Operators' Potentials**

- Local supplier development

\*NB: Support for Science and Technology organizations such as academic institutions, specialized training centers, research institutes, and public agencies, including various funding such as technology and innovation, personnel development as approved by the BOI

## Additional Incentives

Investments/Expenditures to Sales in the First 3 years

- ≥ 1% / ≥ 200 MB
- ≥ 2% / ≥ 400 MB
- ≥ 3% / ≥ 600 MB
- ≥ 4% / ≥ 800 MB
- ≥ 5% / ≥ 1,000 MB

Additional Periods for CIT Exemption

- 1 year
- 2 years
- 3 years
- 4 years
- 5 years

Additional CIT Exemption Limit

**200%**

Investments/Expenditures

In the case of Investments/Expenditures on R&D ≥ 1%

**CIT Exemption With No Cap**

Extension of CIT Exemption to a **Maximum Period of 13 years**

**2** Promoted projects with an establishment of institutes for highly skilled professional development

This measure aims to promote private enterprise to establish academic/training institutes for advanced technology by providing additional incentives to parent company

**Parent Company**  
Investments not less than 1 million THB  
in Advanced Skill Personnel Development Institutes

**Academic/ Training Institutes**

Exemption from Import Duty on Machinery

Non-tax incentives

CIT Exemption for **5 years** covering 100% of investments in the establishment of the institutes

