

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**
- Human Resource Development**
- Development of Business Operators' Potentials**

- Research and Development (R&D)
- Licensing fees for using domestically developed technology
- Product and package design
- Support for Science and Technology organizations (S&T)*
- Advanced technology training
- Organizing training or accepting student internships for work training and skill development during their Science and Technology education
- 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	Additional Periods for CIT Exemption
≥ 1% / ≥ 200 MB	1 year
≥ 2% / ≥ 400 MB	2 years
≥ 3% / ≥ 600 MB	3 years
≥ 4% / ≥ 800 MB	4 years
≥ 5% / ≥ 1,000 MB	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

