

Thailand BOI's List of Activities Eligible for Investment Promotion

Section 8: Technology and Innovation Development

| Activities | Conditions | Incentives |
|--|--|---|
| <p>8.1 Targeted core technology development</p> <p>8.1.1 Biotechnology Development</p> <p>8.1.2 Nanotechnology Development</p> <p>8.1.3 Advanced Material Technology Development</p> <p>8.1.4 Digital Technology Development</p> | <ol style="list-style-type: none"> 1. Target technology development Procedures shall be used as a base For the manufacturing process or Service provision in the target Industry as approved by the BOI 2. There must be a technology transfer with an educational institution or research institute as approved by the BOI e.g. Technology Research Consortium. 3. Project Located in a science and technology park promoted by the BOI or one that is approved by the Board will receive an additional 50 percent reduction in a corporate income tax for 5 years after the end of its corporate income tax exemption period. 4. Project may apply for merit based incentive and be granted the corporate income tax exemption for not exceeding 13 years. | <p>Exemption From Corporate Income Tax for ten Years with No limit On the Income tax exempted</p> |