

## 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"><li>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</li><li>2. There must be a technology transfer with an educational institution or research institute as approved by the BOI e.g. Technology Research Consortium.</li><li>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 2-year corporate income tax exemption.</li><li>4. Project may apply for merit based incentives and be granted the corporate income tax exemption for not exceeding 13 years.</li><li>5. Project shall be granted import duty exemption on goods.</li></ol>	<p>(10-year corporate income tax exemption without cap)</p>