Application to Receive Additional Rights and Privileges
from Merit on Competitiveness Enhancement
(According to Board of Investment Announcement No. 10/2565)

Application No. 25..../.....
Ref No.....
Received by .....
Date ...../...../25....

1. **Applicant**

(Mr./Mrs./Miss/Company).....
Promotion Certificate No. (if any).....dated.....
Receives promotion/applies for promotion to manufacture.....
under eligible activity.....

2. **Investment Plan:** A detailed operation plan (outlining objectives, budget, personnel qualifications, tools/equipment, duration, operational procedure, anticipated outcomes, etc.) must be attached along with any pertinent project-related documents or agreements. The project will allocate the following investments/expenditures for enhancing competitiveness. (Please check ✓ only the relevant investments/expenditures)

	Types of Investments / Expenditures Eligible for Additional Rights and Privileges*	**Value of Investments/Expenditures During the Corporate Income Tax Exemption Period (Thousand Baht)**
☐	Research and development in technology and innovation, including in-house research and development, outsourced research and development in Thailand or joint research and development with overseas organizations **with details according to Form A**	
☐	IP acquisition/licensing fees for commercializing technology developed in Thailand **with details according to Form B**	
☐	Product & packaging design, either in-house or outsourcing in Thailand as approved by the Board of Investment **with details according to Form C**	
☐	Support science and technology organizations such as educational institutions, specialized training centers, research institutes or governmental agencies including funds such as technology and innovation development or human resource development as approved by the Board of Investment **with details according to Form D**	
☐	Advanced technology training **with details according to Form E**	
☐	Organize training or job training to develop skills, technology and innovation for the students studying science and technology, e.g. Work-integrated Learning (WiL), Dual Vocational Education or Cooperative	

	Types of Investments / Expenditures Eligible for Additional Rights and Privileges*	Value of Investments/Expenditures During the Corporate Income Tax Exemption Period (Thousand Baht)
	Education as approved by the Board of Investment. **with details according to Form F**	
☐	Development of local suppliers of raw materials or parts with Thai shareholders at least 51 percent of the registered capital in advanced technology training and technical assistance **with details according to Form G**	

Types of Investments / Expenditures Eligible for Additional Rights and Privileges	Value of Investments/Expenditures During the Corporate Income Tax Exemption Period (Thousand Baht)
Total investments/expenditures eligible for additional rights and privileges	
Revenue of the first three years combined	
Total investments/expenditures eligible for additional rights and privileges account for ..... percent of revenue of the first three years combined	

3.Additional Rights and Privileges for CIT Exemption

3.1 Period of Additional Rights and Privileges for CIT Exemption are as follows:

Ratio of Investments/Expenditures to Revenue of the first three years combined (Please check ☑ one of the following)				Additional CIT Exemption with Additional Cap
○	≥ 1%	○	≥ 200 million baht	1 year
○	≥ 2%	○	≥ 400 million baht	2 years
○	≥ 3%	○	≥ 600 million baht	3 years
○	≥ 4%	○	≥ 800 million baht	4 years
○	≥ 5%	○	≥ 1,000 million baht	5 years

Project shall be granted the additional on corporate income tax exemption with a cap equivalent to 200 percent of investment capital and expenditure

3.2 In case of investment capital or expenditure on research and development of technology and innovation only, including in-house research and development, outsourced research and development in Thailand or joint research and development with overseas organizations is not less than 1 percent of the total sales in the first 3 years or not less than 200 million Baht, whichever is lower. The project will be granted corporate income tax exemption **without cap.**

Types of Investments / Expenditures Eligible for Additional Rights and Privileges			Value of Investments/Expenditures During the Corporate Income Tax Exemption Period (Thousand Baht)
○	Research and development of technology and innovation **with details according to Form A**		
	Revenue of the first three years combined		
Total investments/expenditures in Research and development of technology and innovation **account for** ..... percent of **r**evenue of the first three years combined			
○ ≥ 1%	○ ≥ 200 million baht	Corporate income tax exemption **without cap** will be granted	

Details of investments/expenditures for Competitiveness Enhancement divided by year compared with revenue of the first three years combined

(Only from this investment project) (Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Revenue of the first three years combined										
2. Investments/Expenditures for Competitiveness Enhancement merit										
2.1 Research and development in technology and innovation										
2.2 IP acquisition/licensing fees for commercializing technology developed in Thailand										
2.3 Product & packaging design										
2.4 Donation to Technology and Human Resources Development Fund/ educational institutes/ specialized training centers/ research institutes/ government agencies in the field of science and technology in Thailand										
2.5 Advanced technology training										
2.6 Organize training or job training to develop skills, technology and innovation for the students studying science and technology, e.g. Work-integrated Learning (WiL), Dual Vocational Education or Cooperative Education as approved by the Board of Investment.										
2.7 Development of local suppliers (Local Supplier)										
Total										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Signature.....(Authorized person)

(.....)

Date.....

Company's Seal

Form A Investments/Expenditures on Research and Development in Technology and Innovation

A

(Calculated from this investment project only, not the entire company)

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date before first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
Investments/Expenditures on Research and Development in Technology and Innovation										
1. Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand (details according to Form A1)										
2. Investments/Expenditures on joint research and development with overseas institutes (details according to Form A2)										
Total Investments/Expenditures on Research and Development in Technology and Innovation (combined costs of No. 1 and 2)										

A	**Grand Total of Investments/Expenditures on Research and Development in Technology and Innovation**	

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form A1 Investments/Expenditures on In-House Research and Development or Outsourcing Research and Development in Thailand

A1

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand										
1. Wages or salaries										
1.1 Wages or salaries of personnel related to research and development project										
1.2 Cost incurred in the hiring of consultants or specialists other than those hired to demonstrate equipment or apparatuses										
2. Cost of equipment and apparatuses										
2.1 Cost of equipment and apparatuses purchased specifically for the research and development project, and not intended for use in other activities										
2.2 Cost of improvement, repair, maintenance and calibration of equipment or apparatuses used specifically for research and development project and costs related to engineering work										
3. Cost of renovation or repair of buildings for use as research laboratories or costs of laboratory construction										
4. Cost of laboratory service										
5. Cost of raw or essential materials used in research and development										
6. Cost of training sessions or seminars for Thai personnel										
7. Cost of outsourcing research and development in Thailand										
8. Cost of required licenses or copyrights for the research										
9. Cost of domestic and overseas IP protection application as a result of research and development in this project (excluding costs of consultants and annual fees for IP protection renewal)										
10. **Other direct expenses incurred in research and development that do not fall into the above categories**										
Total Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand (combined costs of No. 1 to 10)										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

A2

Form A2 Investments/Expenditures on Joint Research and Development with Overseas Institutes

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand										
1. Wages or salaries										
1.1 Wages or salaries of personnel related to research and development project										
1.2 Cost incurred in the hiring of consultants or specialists other than those hired to demonstrate equipment or apparatuses										
2. Cost of equipment and apparatuses										
2.1 Cost of equipment and apparatuses purchased specifically for the research and development project, and not intended for use in other activities										
2.2 Cost of improvement, repair, maintenance and calibration of equipment or apparatuses used specifically for research and development project and costs related to engineering work										
3. Cost of renovation or repair of buildings for use as research laboratories or costs of laboratory construction										
4. Cost of laboratory service										
5. Cost of raw or essential materials used in research and development										
6. Cost of training sessions or seminars for Thai personnel										
7. Cost of outsourcing research and development in Thailand										
8. Cost of required licenses or copyrights for the research										
9. Cost of domestic and overseas IP protection application as a result of research and development in this project (excluding costs of consultants and annual fees for IP protection renewal)										
10. **Other direct expenses incurred in research and development that do not fall into the above categories**										
Total Investments/Expenditures on in-house research and development or outsourcing research and development in Thailand (combined costs of No. 1 to 10)										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form B Investments/Expenditures on Intellectual Property Acquisition and/or Licensing Fees for Commercializing Technology Developed in Thailand

(Calculated from this investment project only, not the entire company)

B

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Intellectual property acquisition and/or licensing fees of technology derived from research and development attributed to Thai national(s) or juristic person(s) with at least 51% Thai shareholding, which is warranted under intellectual property laws for commercial production or further development and commercial production										
2. Technology transfer agreement fees for technology from research and development attributed to Thai national(s) or juristic person(s) with at least 51% Thai shareholding, which is warranted under intellectual property laws for commercial production or further development and commercial production										
Total investments/expenditures on intellectual property acquisition and/or licensing fees for commercializing technology developed in Thailand (combined costs of No. 1 and 2)										

B	**Grand total of investments/expenditures on intellectual property acquisition and/or licensing fees for commercializing technology developed in Thailand**

Notes: 1) For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness enhancement.

2) Technology licenses include patents, copyrights, trade secrets, trademarks, plant varieties protection, and geographical indication.

3) Only fees incurred during the period of corporate income tax exemption will be counted.

Form C Investments/Expenditures on Product & Packaging Design

(Calculated from this investment project only, not the entire company)

C

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Wages or salaries of designers and design support personnel										
2. Cost of hiring outside designers who are Thai national(s) or Thai juristic person(s) with at least 51% Thai shareholding										
3. Cost of hiring design consultants or specialists										
4. Cost of design information acquisition, e.g., purchase of database and/or design books										
5. Cost of research or outsourcing research to acquire knowledge in design										
6. Cost of equipment or apparatuses for design										
7. Cost of raw or essential materials used in design										
8. Cost of appropriate amount of product samples to be studied for design purpose										
9. Cost of product prototype development including wages on product prototype development										
10. Cost of design-related training sessions or seminars and travel expenses for attending outside training sessions or seminars (excluding per diem and accommodation)										
10.1 In Thailand										
10.2 Abroad										

		From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
11. Cost of domestic and overseas IP protection application for design (excluding costs of consultants and annual fees for IP protection renewal)											
12. Cost of raw materials, essential materials and product testing in laboratories and field tests											
Total Investments/Expenditures on Product & Packaging Design (combined costs of No. 1 to 12)											
C	**Grand Total of Investments/Expenditures on Product & Packaging Design**										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

D

Form D Investments/Expenditures on Donations to Technology and Human Resources Development Fund/ Educational Institutes/ Specialized Training Centers/ Research Institutes/ Government Agencies in the Field of Science and Technology in Thailand (Calculated from this investment project only, not the entire company) (Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Donations to the Technology and Human Resources Development Fund as approved by the Board										
2. Donations of grants or scholarships, equipment or apparatuses to educational institutes, specialized training centers, research institutes or governmental agencies in the field of science and technology in Thailand										
3. Expenses on promoting personnel in science, technology, and innovation from government, educational or research institutions to work in the private sector, including research and development, technical problem-solving, standard system analysis, and technology management, to enhance the competitiveness of the private sector in the Talent Mobility project.										
4. Expenses on supporting research and development projects for vaccines and/or medicines of educational, research institutes or public agencies										
Total investments/expenditures on donations to the Technology and Human Resources Development Fund, educational institutes, specialized training centers, research institutes or governmental agencies in the field of science and technology in Thailand (Combined costs of No. 1 and 2)										
D **Grand total of investments/expenditures on donations to the Technology and Human Resources Development Fund, educational institutes, specialized training centers, research institutes or governmental agencies in the field of science and technology in Thailand**										

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form E Investments/Expenditures on Advanced Technology Training

(Calculated from this investment project only, not the entire company)

E

☐ **Please check ☑ the types of training that this project will have (more than one can be selected)**

☐ (1) Training directly related to technology development and innovation in this project that applies towards additional rights and privileges , excluding training that concerns the conduct of regular work functions

☐ (2) Advanced technology training according to No. (1), which aims at transferring technology to Thai personnel and new knowledge gained under the applicant's current operational conditions.

☐ (3) Advanced technology training according to No. (1), which aims at developing specific technical capacities of Thai personnel or Thai companies in each industry that conducts research and development or design or involved in upgrading product quality.

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Actual costs incurred in the training of Thai **personnel***										
1.1 In Thailand										
1.2 Abroad										
2. Travel fares on economy class to attend training sessions (excluding per diem and accommodation)										
Total investments/expenditures on advanced technology training (combined costs of No. 1 and 2)										
E **Grand total of investments/expenditures on advanced technology training**										

Notes: * Regardless of whether the training taking place in-house or outside, in Thailand or abroad.

For details, please refer to the Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form F Investments/Expenditures on Organizing training or job training to develop skills, technology and innovation for the students studying science and technology

(Calculated from this investment project only, not the entire company)

F

(Unit: Thousand Baht)

Investments/Expenditures on Organizing training or job training	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Work-integrated Learning (WiL) (details according to Form F1)										
2. Dual Vocational Education (details according to Form F2)										
3. Cooperative and Work Integrated Education (CWIE) (details according to Form F3)										
Total investments/expenditures on Organize training or job training to develop skills, technology and innovation for the students studying science and technology (combined costs of No. 1 to 3)										
F **Grand total of investments/expenditures on Organizing training or job training to develop skills, technology and innovation for the students studying science and technology**										

Note: *A Memorandum of Understanding (MOU), or agreement/evidence of collaboration must be attached along with this application*.

For details, please refer to the Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Proposed Collaboration Plan for Work-Integrated Learning Program (WiL)

1 **Objectives the collaboration**:

_____.

_____.

2. **Scope of the collaboration:**

_____.

_____.

3. **Names of collaborating educational institutions (specify more than one institution/faculty/department/field of study, if applicable):**

Names of Institutions	Faculties	Departments/Fields of Study	Provinces

4.Total number of employees in the project applying for promotion: _____ persons

5. Number of students to admit to vocational training: _____ persons classified by levels as

☐ High Voc. Cert. level._____persons ☐ Bachelor's Degree_____persons ☐ Master's Degree_____ persons.

6. The percentage of students admitted to the training: _____% of the total number of employees in the project applying for promotion.

7. List of courses: Please attach the course outline, specifying the duration, and training period for each course.

Course	Brief Description of the Course
(1)	
(2)	

8. Duration of Implementation: From (month/year) _____to (month/year)_____ _____

Month/Year	Implementation Plan

9. Estimated Duration of Training per Student: _____

10. Training Venue: _____.

District _____ Province _____.

11. Name of company's contact person:_____.Tel :_____ Email:_____.

12. Name(s) of educational Institution's contact person(s) (if available): _____Tel :_____.

Email:_____.

13. **I hereby certify that the above information is true and accurate.**

Signature: _____

Name-

Surname _____

Position: _____

Date: Aql89 _____

Note: If the company has been established, authorized signatures to bind the company and the company's official seal must be provided in accordance with the registration details.

For details, please refer to the Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Proposed Collaboration Plan for Dual Vocational Education Project

1 **Objectives of the collaboration**:

_____.

_____.

2. **Scope of the collaboration:**

_____.

_____.

3. **Names of collaborating educational institutions (Specify more than one institution/field of study, if applicable):**

Names of Institutions	Fields of Study	Provinces

4. Number of total employees in the project applying for investment promotion: _____persons

5. Number of students to attend vocational training: _____ persons, classified as following:

☐ Vocational Certificate Level _____persons ☐ High Vocational Certificate Level _____persons

6. The percentage of students admitted to the training: _____% of the total number of employees in the project.

7. List of training courses for **Voc. Cert.:** Please attach a course outline specifying the duration and period of training of each course.

Course	Brief Description of the Course
(1)	
(2)	

8. List of training course for **High Voc. Cert.** Please attach a course outline specifying the duration and period of training of each course.

Course	Brief Description of the Course
(1)	
(2)	

9. Duration of implementation: From (month/year) _____to (month/year)_____

Month/year	Implementation Plan

10. Estimated training duration per student: _____.

11. Training Venue: _____.

District _____ Province _____.

12. Name of company's contact person:_____. Tel:_____.

Email:_____.

13. Name(s) of educational institution's contact person(s)(if available): _____Tel:_____.

Email:_____.

14. I hereby certify that the above information is true and accurate.

Signature _____

Name-

Surname _____

Position _____

Date _____

Note: If the company has been established, authorized signatures and the company's official seal must be provided in accordance with the registration details.

For details, please refer to the Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Proposed Collaboration Plan for Cooperative and Work Integrated Education Program (CWIE)

1 **Objectives of the collaboration**:

_____.

_____.

2. **Scope of the collaboration:**

_____.

_____.

3. Names of collaborating educational institutions (specify more than one institution/faculty/department/field of study, if applicable):

Names of Institutions	Faculties	Departments/Fields of Study	Provinces

4. Total number of employees in the project applying for investment promotion:_____persons.

5. Number of students to admit for internships:_____ persons.

6. The percentage of interns admitted to the program: _____% **o**f the total number of employees in the project applying for promotion.

7. List of courses: Please attach a course outline specifying duration and period of training in each course.

Course	Brief Course Outline
(1)	
(2)	
(3)	

8. Duration of the implementation: From (month/year) _____to (month/year)_____

Month/Year	Implementation Plan

9. Estimated training duration per student: _____

10.Training Venue: _____.

District _____ Province _____.

11. Name of company's contact person:_____.Tel :_____ Email:_____.

12. Name(s) of educational institution's contact person(s) (if available): _____Tel:

Email:_____.

13. I hereby certify that the above information is true and accurate.

Signature _____

Name-

Surname _____

Position _____

Date _____

Note: If the company has been established, authorized signatures and the company's official seal must be provided in accordance with the registration details.

For details, please refer to the Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.

Form G Investments/Expenditures on the Development of Local Suppliers With At Least 51% Thai Shareholding

(Calculated from this investment project only, not the entire company)

G

(Unit: Thousand Baht)

	From the date of submitting application for merit to the date **before** first income derivation	1st Year	2nd Year	3Rd Year	4th Year	5th Year	6th Year	7th Year	8th year	TOTAL
1. Advanced technology training to develop local suppliers										
1.1 Actual costs incurred during the training										
1.1.1 In Thailand										
1.1.2 Abroad										
1.2 Travel fares on economy class to attend training sessions (excluding per diem and accommodation)										
2. Technical assistance expenses										
2.1 Cost of technical consultation										
2.2 Cost of technical personnel support										
2.3 Cost of upgrading product standard										
2.4 Cost of provision of equipment, apparatuses, raw materials or parts for the development of skills and technology related to local suppliers										
Total investments/expenditures on the development of local suppliers (combined costs of No. 1 and 2)										

G	**Grand total of investments/expenditures on the development of local suppliers**

Notes: For details, please refer to Office of the Board of Investment Explanatory Notes on Application to Receive Additional Rights and Privileges from Merit on Competitiveness Enhancement.