

**1. MEASURE ON EXEMPTION OF PERSONAL INCOME TAX FOR THE EXPENSE ON RESEARCH AND DEVELOPMENT OF TECHNOLOGY AND INNOVATION
300% TAX SUPPORT PROJECT FOR TECHNOLOGY RESEARCH AND DEVELOPMENT
(WP. 01)**

PURPOSES

- To support the private sector to invest more in research and development of technology and innovation which will affect the economic development and elevate the national competitive competence
- To support and persuade the private sector to arrange research and development of technology and innovation for government and private agencies

300% TAX EXEMPTION INCENTIVE

A business operator can get 3 times tax exemption incentive from the actual expense on research and development of technology and innovation but not exceeding the maximum limit specified in percentage proportional to the revenue as follows:

- 6% of revenue for the amount exceeding 200 million Baht.
- 9% of revenue for the amount exceeding 20 million Baht but not exceeding 200 million Baht.
- 60% of revenue for the amount exceeding 50 million Baht.

RULES AND CONDITIONS

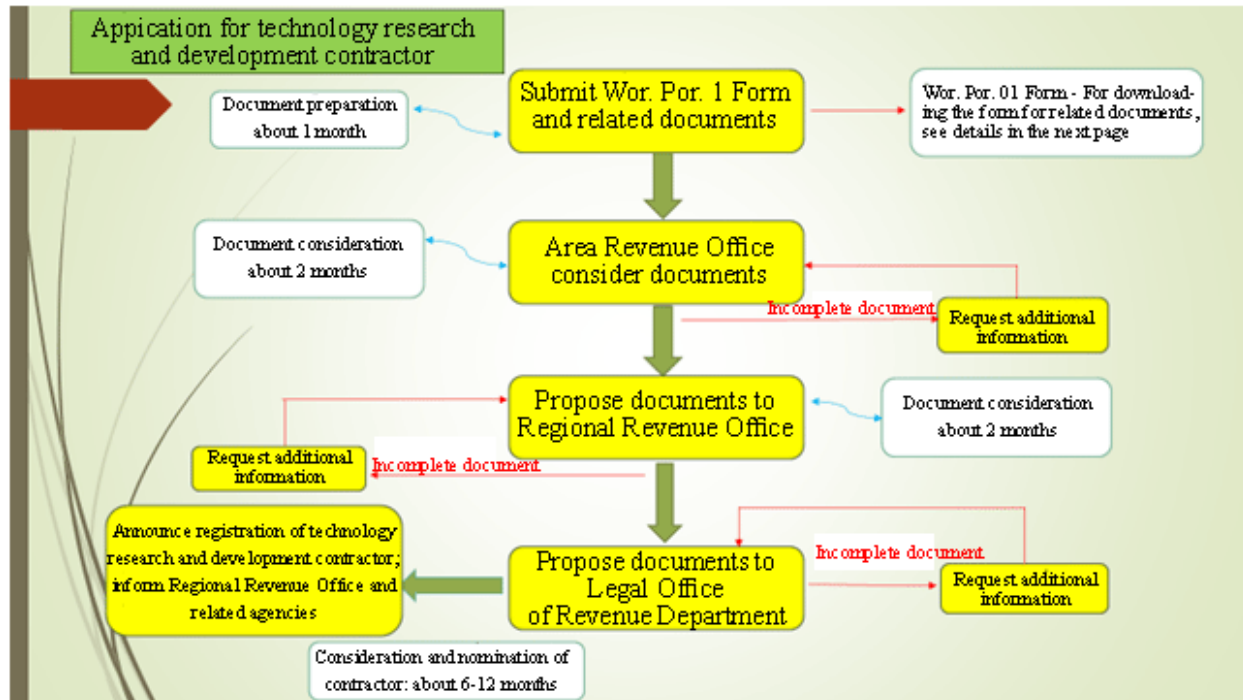
A business operator can choose either of the following processes in order to get tax exemption incentive.

Pre-Approval Process	Self-Declaration
<ul style="list-style-type: none"> - Undertake research by oneself or grant research to other agencies*. The project certification must be obtained from NSTDA via RDC Online system. (https://www.rdconline.nstda.or.th) - Present the project certification issued by NSTDA with annual personal income tax return form (no limited amount). 	<ul style="list-style-type: none"> - Undertake research by oneself or collaborate with domestic university/research center. - Have experience on obtaining and obtain the project certification from NSTDA (Pre-Approval process). - Have ability to undertake research under system audit and register an account with NSTDA. - The project value is not exceeding 3 million Baht. - Present project's information with annual personal income tax return form

* Listed in Government Gazette as technology research and development grantee.

Remark: Measure on Tax for Year 2015-2019

Process for submitting Wor. Por. 1 Form to the Revenue Department



SUPPORTING DOCUMENTS FOR APPLICATION FORM (WOR.PHOR. 01)

List	Download Document
1. Application Form of WOR.PHOR.01	เอกสารแนบ 2
2. Copy of establishment document showing the main objectives (in case of government agency, excluding ministry, bureau and department).	
3. Copy of company certificate issued by Registrar of Company Limited and Partnership Registration, memorandum of association and articles of associations (in case of juristic person).	
4. Copy of household registration and ID card (in case of natural person).	
5. List of researchers with Bachelor Degree and above in the field related to research and development of technology and innovation or equivalent, including detailed resume and copy of degree (separate full-time and part-time researchers).	
6. Copy of VAT registration (Phor.Phor. 20), if any.	เอกสารแนบ 3
7. Copy of application of VAT registration (Phor.Phor. 01), if any.	เอกสารแนบ 4

8. Copy of application for amendment of VAT registration (Phor.Phor. 09), if any.	เอกสารแนบ 5
9. Example of receipt with the statement specified in Section 105 bis of Revenue Code including “A research and development grantee no. _____ of Announcement issued by Director General” and “Type of research: _____”	เอกสารแนบ 6
10. List of machinery/equipment for research and development of technology and innovation, if any.	
11. Brief summary of current business operation.	
12. Plan for research and development of technology and innovation	

Note An agency wishing to be research and development grantee in accordance with Announcement of Ministry of Finance (No. 3) must submit an application to Revenue Department using Wor.Phor. 01 Form. The application form must be filled and attached with the aforementioned supporting documents, then submitted to Director General of Revenue Department via any following agencies of Revenue Department: Large Taxation Organization or Revenue Office.

DUTIES AND RESPONSIBILITIES OF RESEARCH AND DEVELOPMENT GRANTEE

1. A company or partnership with the business of research and development grantee and other types of business must calculate net profit and loss of each business separately. However, the calculation on net profit for tax payment must combine all net profit and loss of all businesses.
2. The issuance of receipt in accordance with Section 105 bis and 86/4 of Revenue Code must comply with the following requirements:
 - 2.1 The receipt must be issued under the name of the agencies as announced in Government Gazette by separating the receipt for such business from others.
 - 2.2 In case of self-development, the receipt must be issued as if the research for other agencies.
 - 2.3 The nature of research and development must be indicated on the receipt.

Contact Us :

The Revenue Department
RD Call Center 1161

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