

**Investment Promotion for
International Headquarters (IHQ)
and
International Trading Centers (ITC)**

IHQ's Scope of Activities

International Headquarters (IHQ) provide the following services to Associated Enterprises (in Thailand/Overseas)

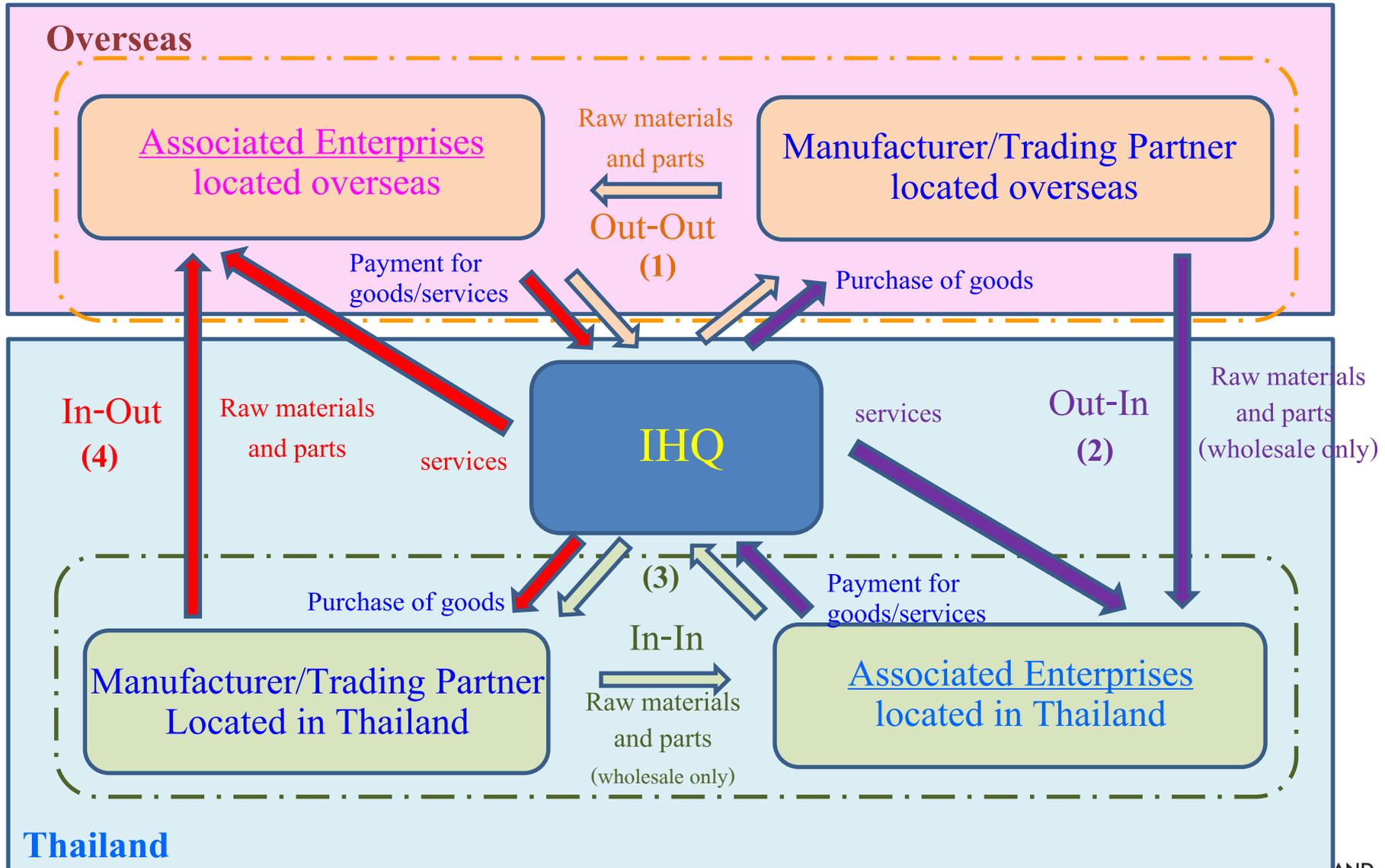
Supporting services including

- **General management, business planning and business coordination**
- **Research and development of products**
- **Technical support**
- **Marketing and sales promotion**
- **Human resource management and training**
- **Financial advisory services**
- **Economic and investment analysis and research**
- **Credit management and control**
- **Any Other supporting services as specified**

Procurement of raw materials and parts, including services related to International Trading Centers

**Treasury Center
(in accordance with
The Exchange Control Law)**

IHQ (Sourcing of raw materials and parts)



Thailand

Incentives offered by the BOI

Tax Incentives

- Exemption of import duty on machinery (only for R&D and training activities)
- Exemption of import duty on raw materials and parts used in the production for export

Non-Tax Incentives

- Permission for majority or total foreign ownership
- Permission to own land
- Permission to bring in skilled personnel and experts into the Kingdom to work in investment promoted activities

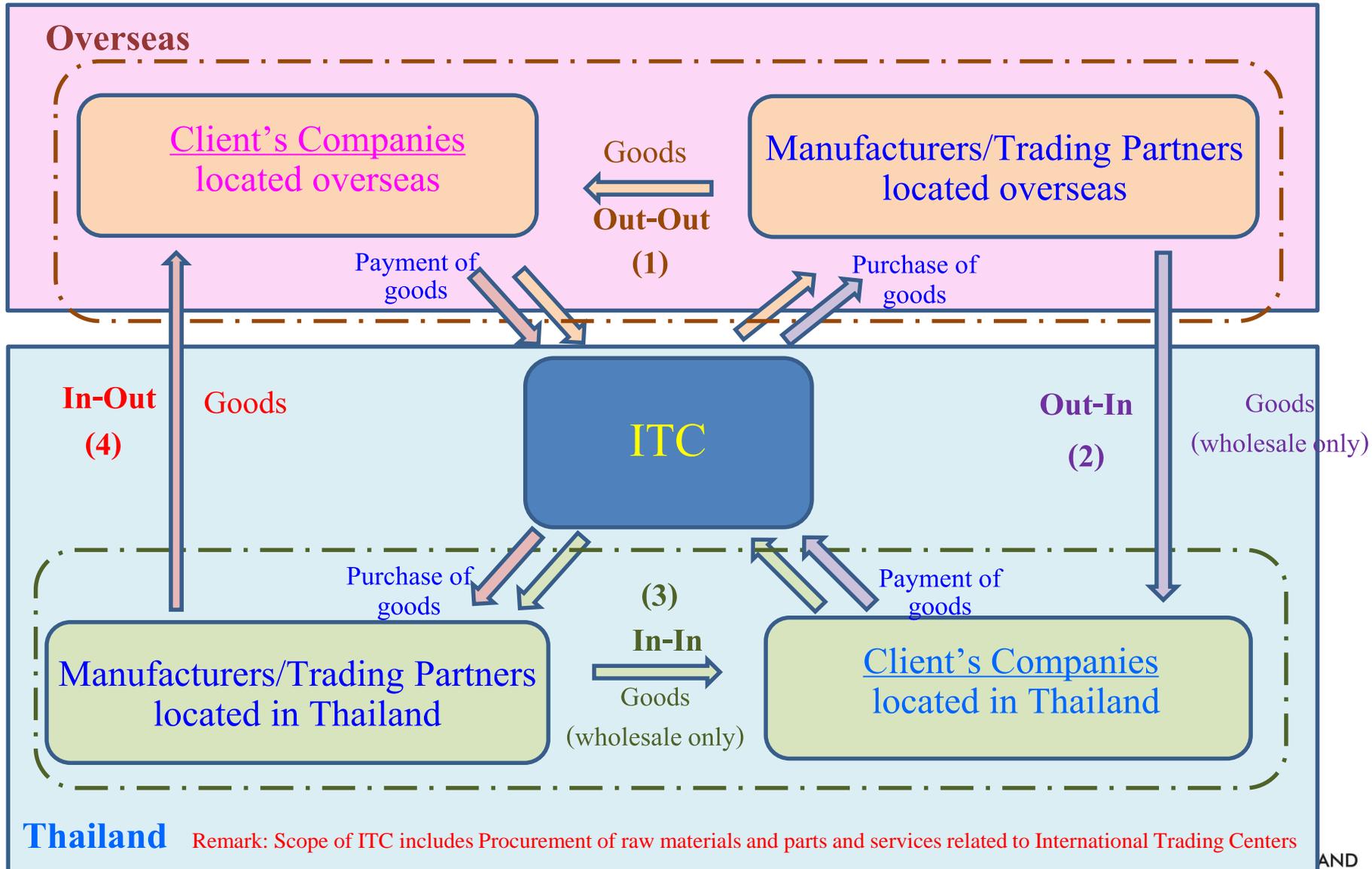
Conditions to apply for BOI

- Paid-up capital must be at least THB 10 million
- Must supervise branch or associated enterprise that are located overseas, of more than in 1 country

International Trading Center (ITC)

A company incorporated under Thai laws that purchases and sells goods, raw materials and parts or that provides international trading related to juristic persons incorporated under foreign laws

ITC Activities



Thailand

Remark: Scope of ITC includes Procurement of raw materials and parts and services related to International Trading Centers

Incentives offered by the BOI

Tax Incentives

- Exemption of import duty on machinery
- Exemption of import duty on raw materials and parts used in the production for export

Non-Tax Incentives

- Permission for majority or total foreign ownership
- Permission to own land
- Permission to bring in skilled personnel and experts into the Kingdom to work in investment promoted activities

Condition to apply for BOI

- Paid-up capital must be at least **THB 10 million**

The difference between ITC and IPO

	ITC	IPO
Procurement of goods (from Thailand/overseas)	<ul style="list-style-type: none"> - Raw materials, parts and semi-finished goods - Finished goods 	<ul style="list-style-type: none"> - Raw materials, parts and semi-finished goods
Sale of goods in Thailand	<ul style="list-style-type: none"> - Sell to manufacturers to further assemble/produce into other products (In-In / Out-In) - is <u>not</u> retail sale/direct sale to end-users 	
Export goods overseas	<ul style="list-style-type: none"> - Export goods that were sourced in Thailand (In-Out) - Purchase and sell goods outside Thailand without importing into Thailand (Out-Out) 	<ul style="list-style-type: none"> - Export raw materials, parts and semi-finished goods that were purchased in Thailand (In-Out)
Paid-up capital	At least THB 10 million	
Other conditions for investment promotion	None	<ul style="list-style-type: none"> - Procurement domestically in Thailand - Inspection and packaging

Remarks 1) An ITC activity covers the former International Procurement Office (IPO) activity

2) BOI-promoted IPO projects can apply for ITC activity either as a new project or amendment of the existing project from IPO to ITC

One Start One Stop Investment Center



Address: 18th Floor, Chamchuri Square Building, 319 Phayathai Road, Pathumwan, Bangkok

Domestic Call: 0 2209 1100, **Inter. Call:** (66 2) 209 1100

Email: osos@boi.go.th