

Thailand Investment Policies and Incentives

泰国投资优惠政策



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Mr.Songsak Limbanyen

颂萨 · 林潘严

Deputy Secretary General

Thailand Board of Investment (BOI)

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副秘书长

2011年7月20日 江西南昌

Outline of Presentation

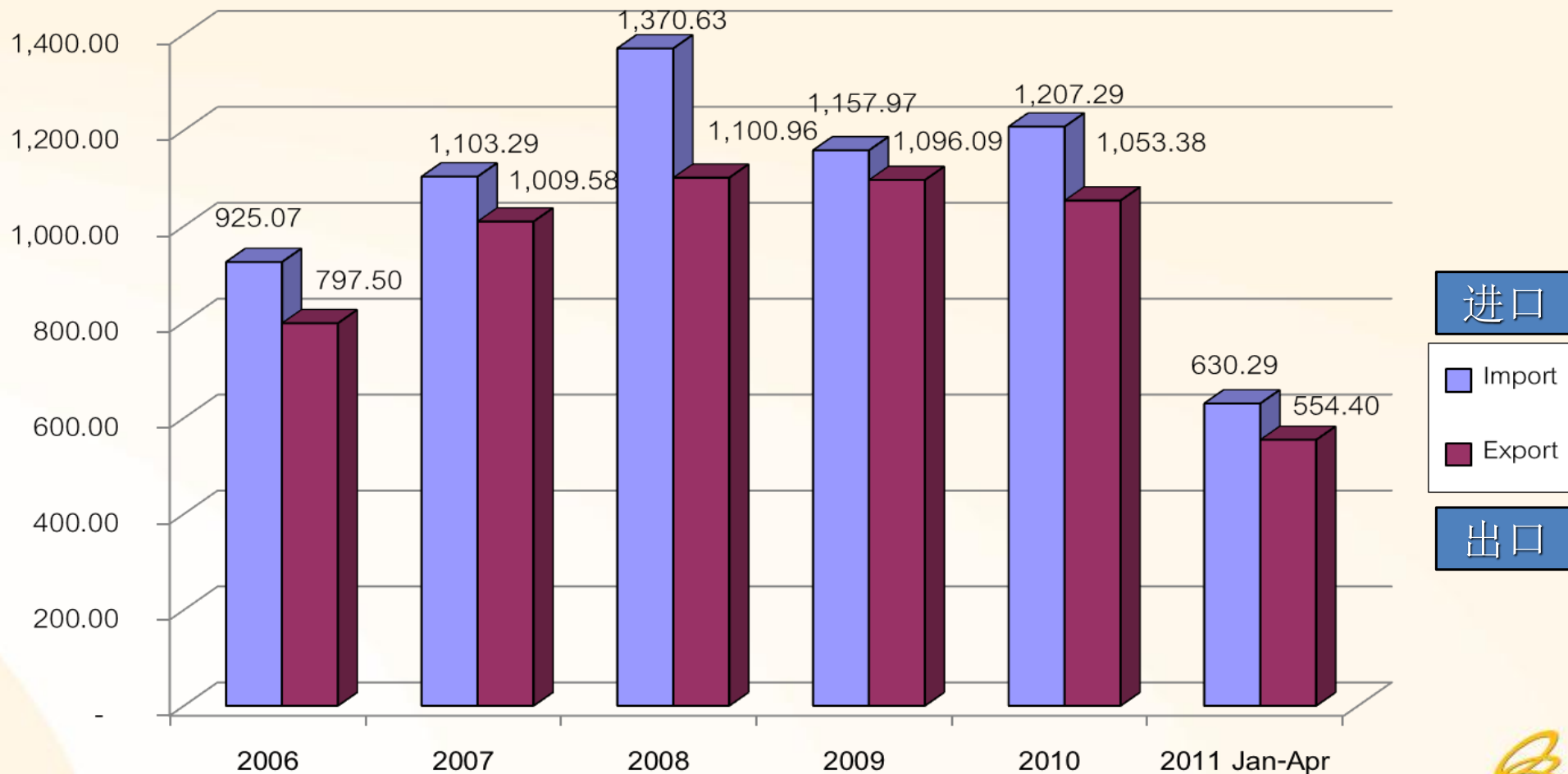
提纲

- **BOI Promoted Investment Trends and Chinese Investment** 投资委促进投资趋势及中国投资情况
- **Why Thailand and Global Rankings** 选择泰国的原因以及泰国全球排名
- **BOI Investment Policy** 投资委政策
- **BOI Services** 投资委服务

Trade Summary between Thailand / China

泰中贸易概要 (1 USD = 6.8 RMB 1美元=6.8人民币)

单位：亿元 100 Million Yuan



SOURCE : INFORMATION AND COMMUNICATION TECHNOLOGY CENTER WITH COOPERATION OF THE CUSTOMS DEPARTMENT AS OF JUNE 8, 2011

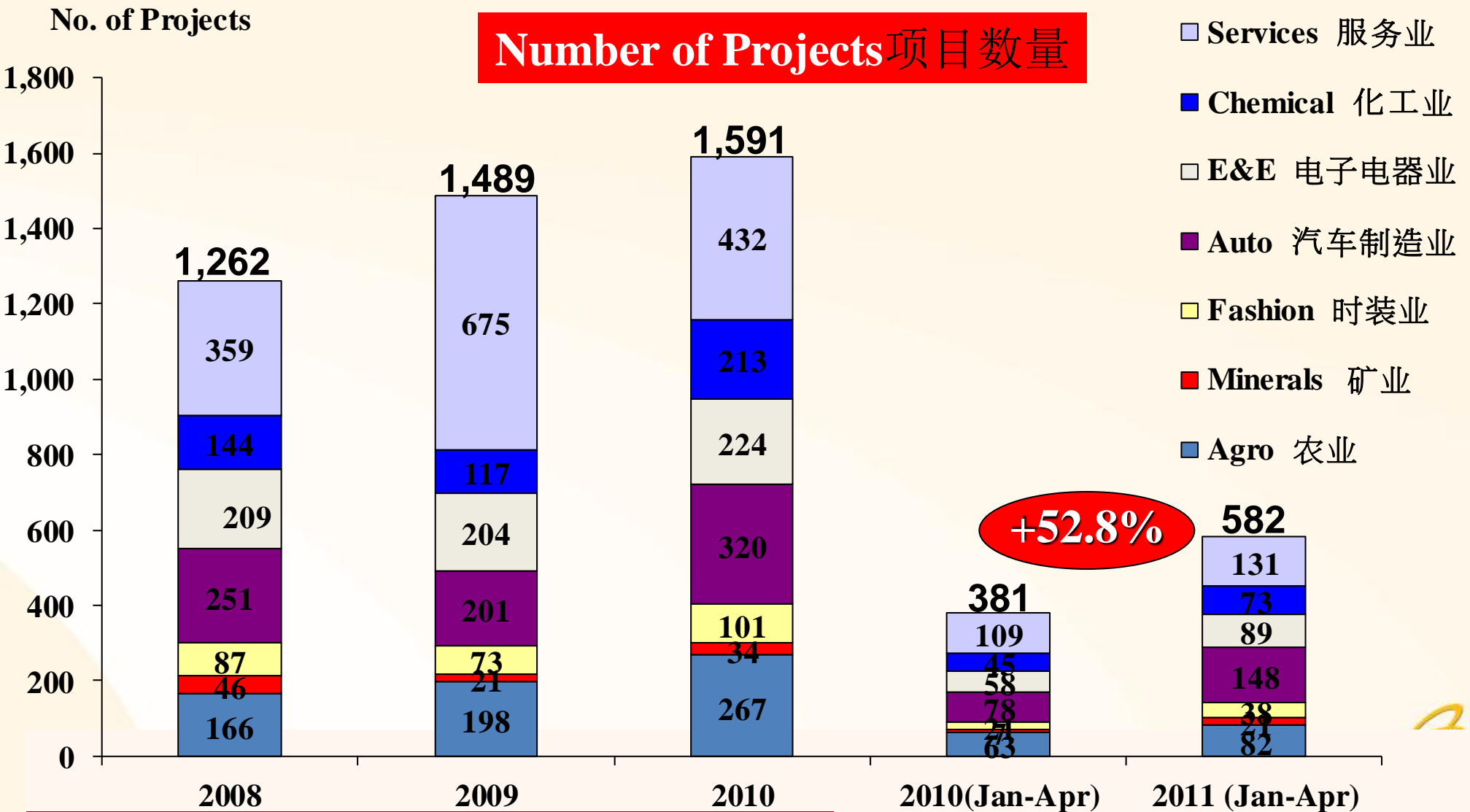
资料来源：信息和通讯技术中心与海关总署汇总资料，2011年6月8日



Comparison of All Net Applications for Investment Promotion

2008 – 2011 (April) (Includes Foreign and Domestic Projects) (1/2)

2008年 - 2011年4月向投资委递交申请的项目年度对照表（包括国内与国外项目）

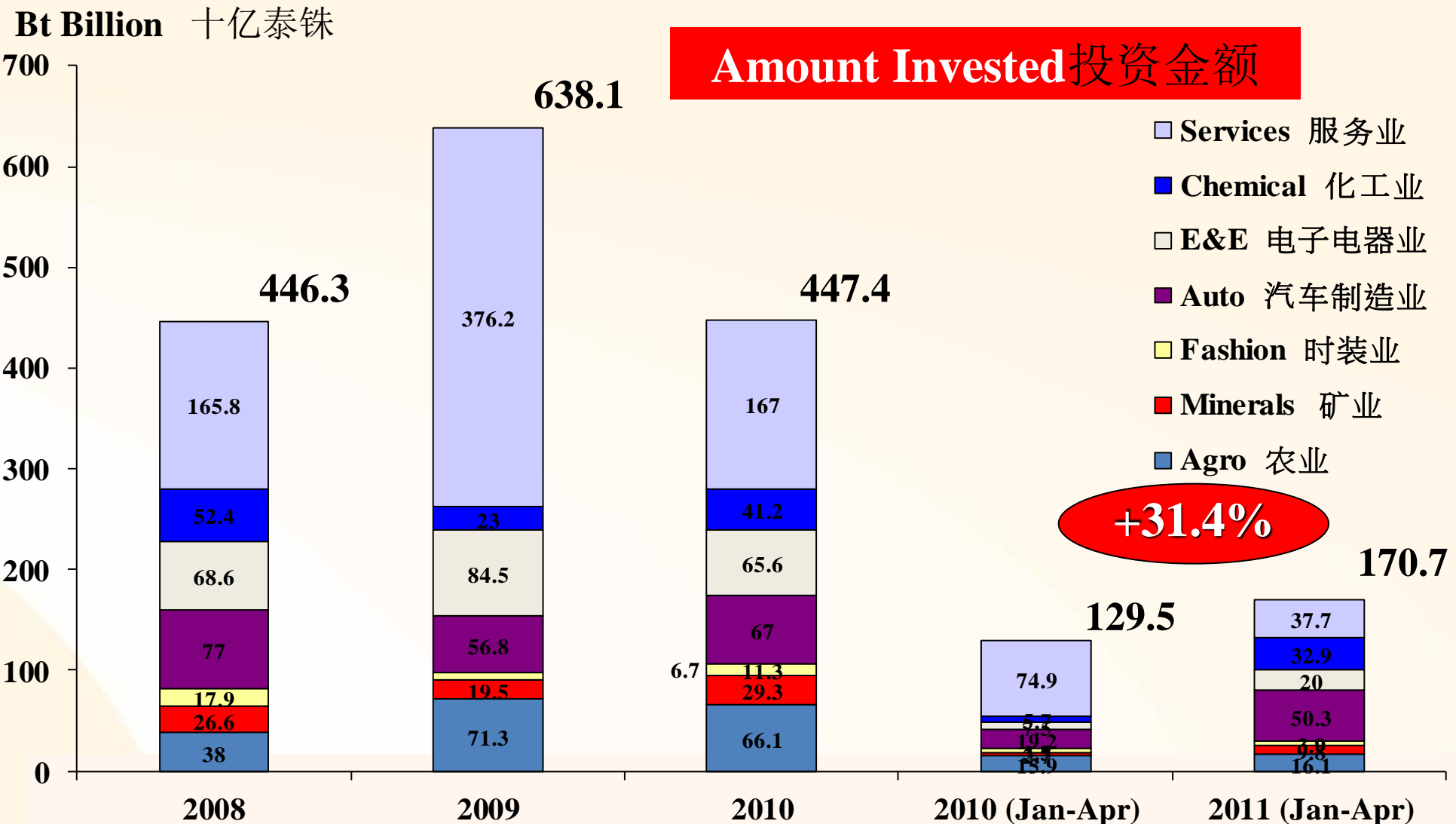


Source: BOI, as of May 18, 2011 数据来源: 泰国投资委, 2011年5月18日

Comparison of All Net Applications for Investment Promotion

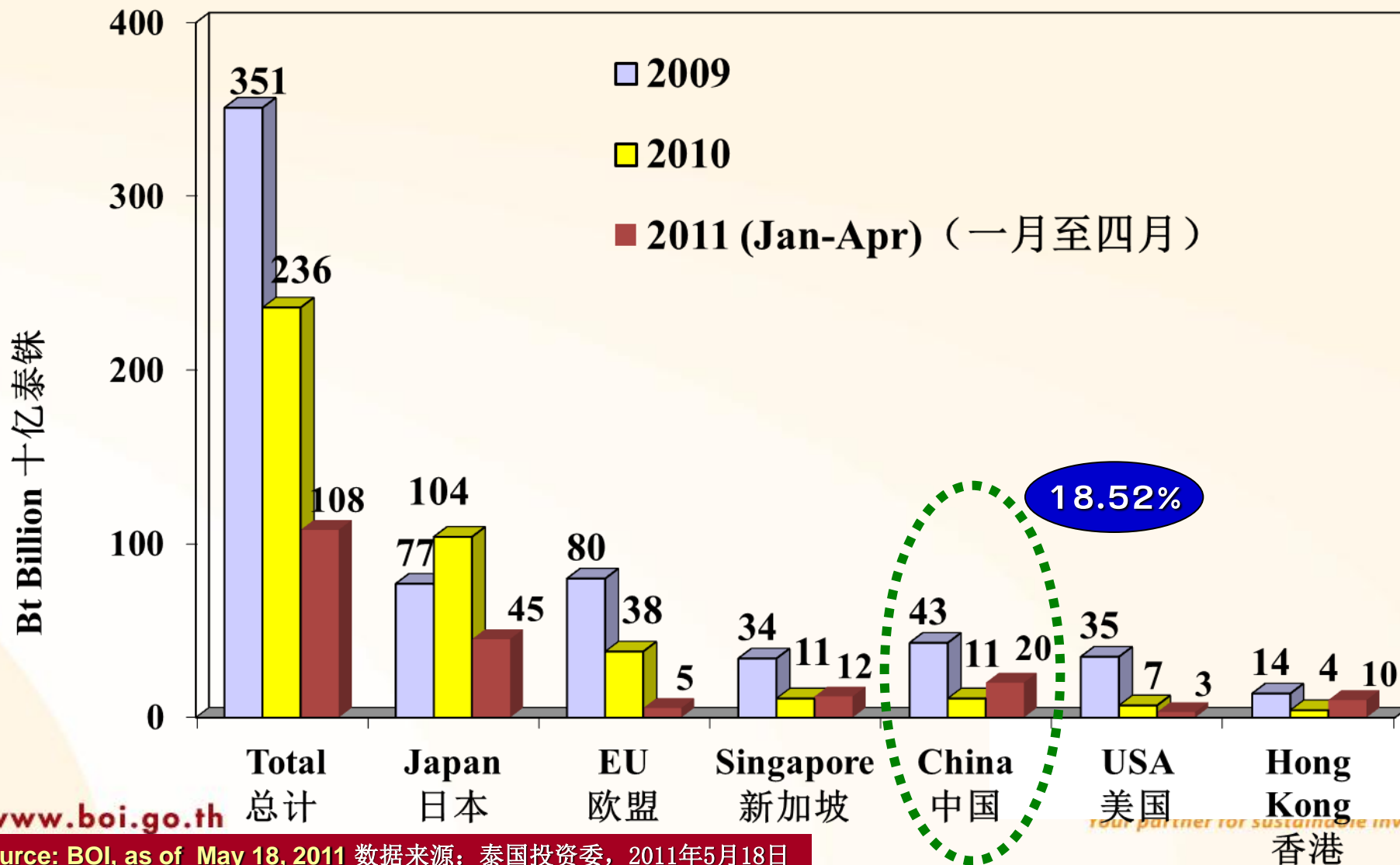
2008 – 2011 (April) (Includes Foreign and Domestic Projects) (2/2)

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Foreign Direct Investment Applications

外商直接投资申请概况



Chinese Investment Applications Submitted to BOI

Totals by Sector: 2005-2011 (Jan-April)

中国投资申请情况

类别总数（按产业）：2005-2011（一月至四月）

Sector 产业	Projects 项目	Billion Baht 金额（十亿泰铢）
Agricultural Products / 农产品	29	19.22
Minerals and Ceramics / 矿产品和陶瓷业	13	17.37
Light Industries/Textiles / 轻工业/纺织品	18	1.58
Metal products and Machinery / 金属产品和机械设备	36	22.79
Electrical and Electronics Products / 电气及电子产品	19	3.10
Chemicals and Paper / 化工产品及纸业	30	9.48
Services / 服务业	16	34.2
TOTAL 总数	161	107.74

Major Chinese Investors in Thailand

(中国在泰主要投资企业)

Company (企业)	Business (业务)
Holley Group Electric (Thailand) (华立集团泰国电气有限公司)	Electricity Power Meters (电表)
HUAWEI (华为)	IT Service Trade (信息技术服务)
HAIER ELECTRIC (海尔集团)	Electrical Appliances (家用电器)
CIMC (中国国际海运集团)	Trailer Parts (拖车部件)
Hangzhou Zhongce Rubber Company Limited (杭州中策橡胶有限公司)	Tyre (轮胎)

Why Thailand and Global Rankings 选择泰国的原因及投资环境全球排名

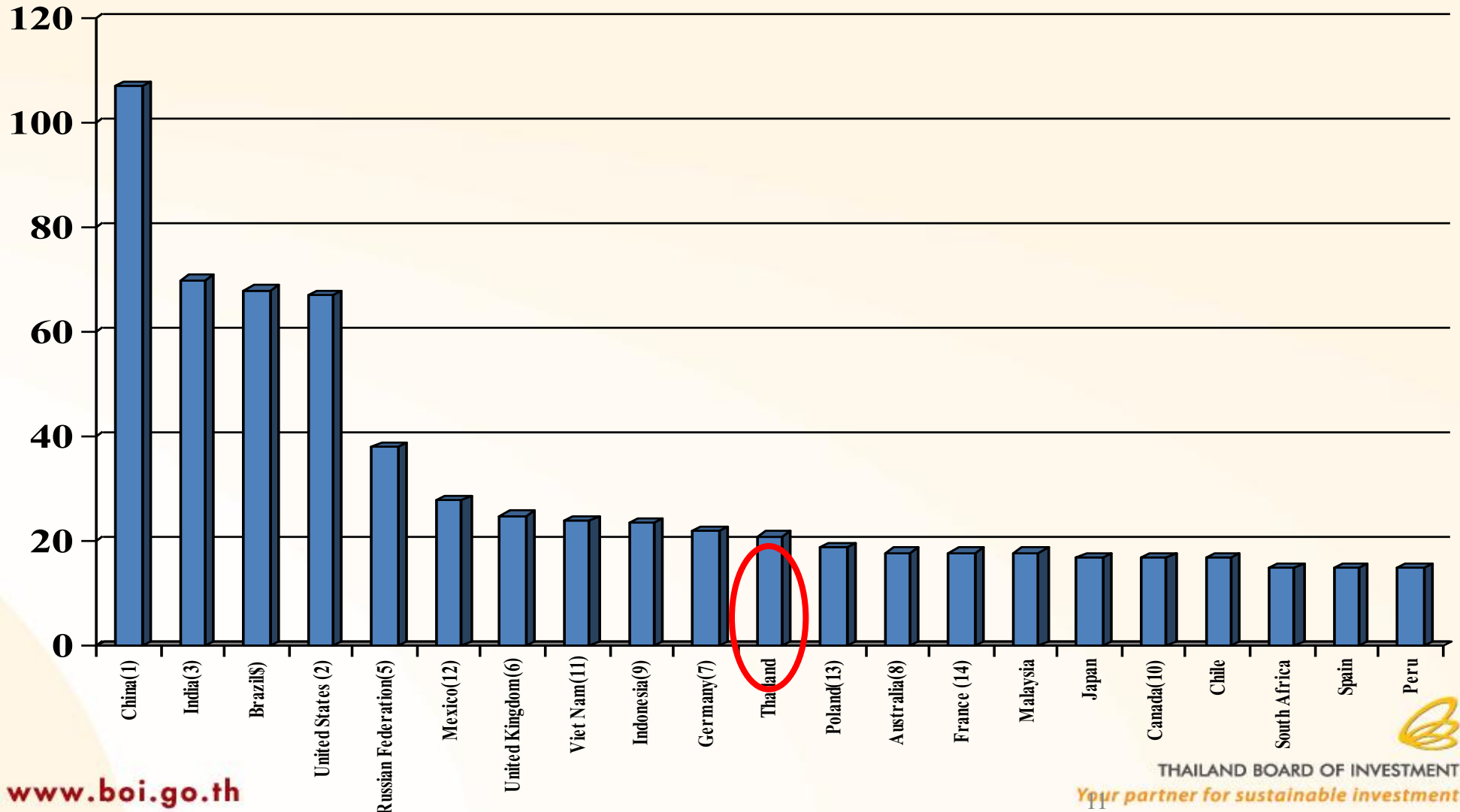
World Bank Ease of Doing Business 2011

世界银行评定2011年易商环境国家排名

2010	2011		2010	2011	
1	1	Singapore 新加坡	16	19	Thailand 泰国
2	2	Hong Kong 中国香港	23	21	Malaysia 马来西亚
3	3	New Zealand 新西兰	32	34	South Africa 南非
4	4	UK 英国	88	78	Vietnam 越南
5	5	United States 美国	78	79	China 中国
6	6	Denmark 丹麦	115	121	Indonesia 印度尼西亚
9	7	Canada 加拿大	124	127	Brazil 巴西
7	8	Norway 挪威	145	147	Cambodia 柬埔寨
8	9	Ireland 爱尔兰	146	148	Philippines 菲律宾
10	10	Australia 澳大利亚	169	171	Laos PDR 老挝

Thailand is 11th most attractive FDI destination in the world

泰国在最受欢迎的外国投资目的地中排名第十一



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THAILAND BOARD OF INVESTMENT
Your partner for sustainable investment

Source: UNCTAD World investment Prospects Survey 2010-2012

数据来源：2010年-2012年联合国贸发会议世界投资前进调查表

Taxation 课税

- **Corporate income tax 企业所得税**
 - **10% for regional operating headquarters**
地区性运营总部 10%
 - **20-30% for net profits (for firms with capital of ≤ 5 million baht)**
净利润20%-30% (适用于资产 ≤ 5 百万泰铢的企业)
 - **30% of net profits (for other firms)**
净利润30% (其他企业)
- **VAT : 7% 增值税 : 7%**
- **Remittances: 10% of gross remittances**
汇款: 汇款总额的 10%
- **Withholding: 10-15% 扣缴税 10-15%**
- **Personal income: 0-37% (sliding scale)**
个人所得税: 0-37% (据规模可变)

Priority Transport Corridors of Thailand in GMS

湄公河次区域内泰国优先运输走廊



- Mae Sai-Kyaington-JingHong-Kunming**
- ChiangKhong-LuangNamTha-JingHong-Kunming**
- Mukdahan-Savannakhet-DongHa-Danang**
- Bangkok-PhnomPenh - HoChiMinh-VungTau**
- Trat-KohKong-Sihanoukville**
- MaeSod-Myawaddi-Mawlamyine-Yangon**

Source: NESDB

资料来源：泰国国家经济社会发展委员会

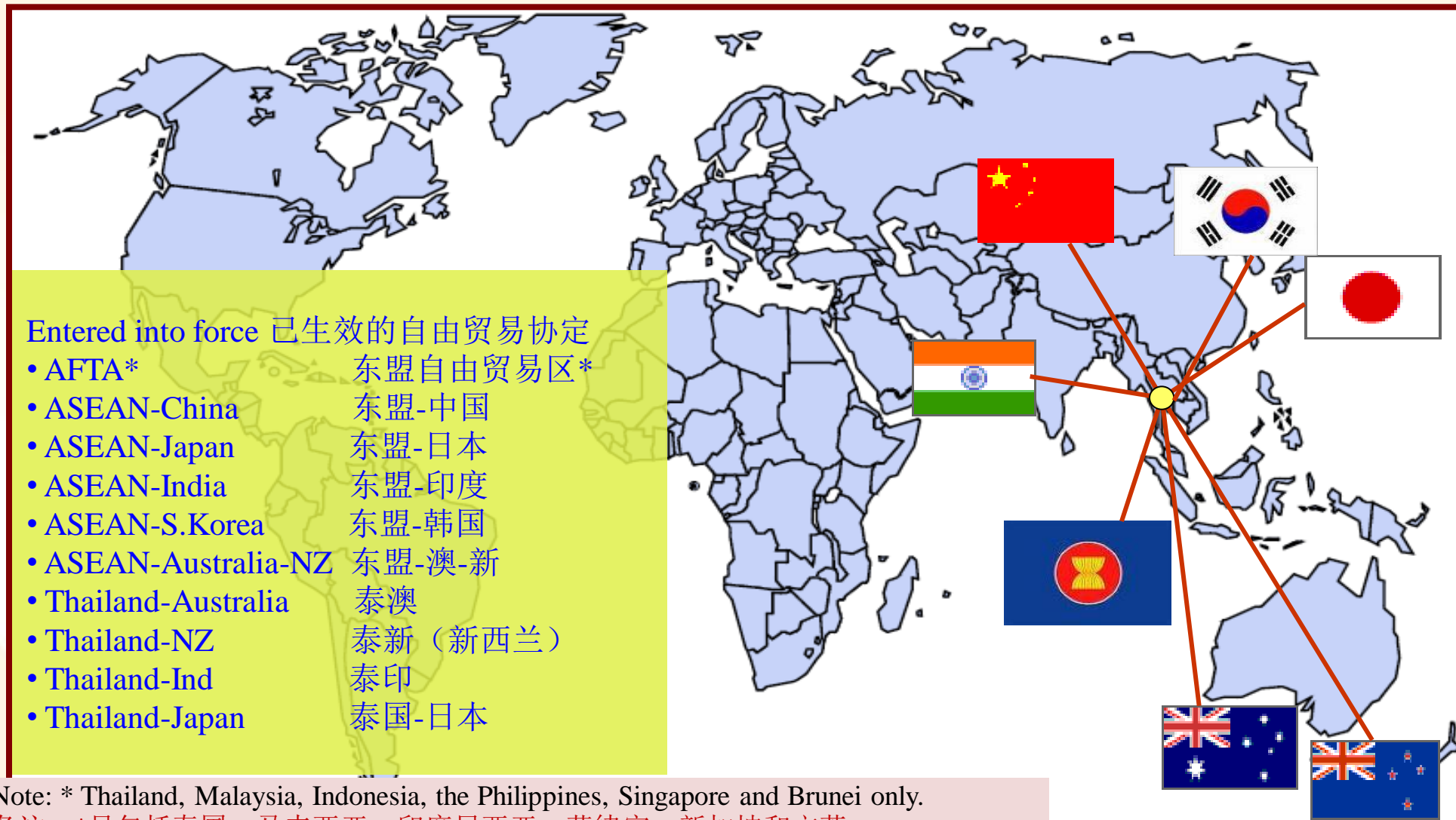
Map of basic infrastructure sites and industrial parks in and around Bangkok

曼谷附近基础设施和工业园分布示意图



-  304 工业园
-  Amata 工业园
-  Asia 工业园
-  Gateway City 工业园
-  Hemaraj 上市公司
-  Laem Chabang 工业园
-  Map Ta Phut 工业园
-  Padaeng 工业园
-  Ping Thong 工业园
-  Rojana 工业园
-  Wellgrow 工业园
-  国际学校&大学
-  高尔夫球场
-  医院

Free Trade Agreement 自由贸易协定



Note: * Thailand, Malaysia, Indonesia, the Philippines, Singapore and Brunei only.

备注: *只包括泰国、马来西亚、印度尼西亚、菲律宾、新加坡和文莱

Your partner for sustainable investment

2010 Free Trade Agreement Status

至2010年自贸协议签署情况

Entered into force
已生效

Expected to be
concluded soon
即将签署

On process
商谈中

BOI Investment Policy

BOI 投资政策

Liberal Investment Policy

宽松的投资政策

- No foreign equity restrictions in manufacturing sectors
制造业无外资参股比例限制
- 100% foreign ownership possible in many services
许多服务行业允许100%外资持股
- No restrictions on foreign currency remittances
无外币汇款限制
- No export requirement
无出口限制
- No local content requirement
无本地材料使用比例限制

Activities Eligible for BOI Investment Promotion

有资格申请投资委投资优惠的行业

- Agriculture and Agricultural Products
农业、农产品
- Mining, Ceramics and Basic Metals
矿业、制陶业、基础金属业
- Light Industry
轻工业
- Metal Products, Machinery and Transport Equipment
金属制品、机械和交通设备
- Electronic Industry and Electric Appliances
电子电器业
- Chemicals, Paper and Plastics
化工品、纸制品和塑料制品
- Services and Public Utilities
服务业、公用事业

Total 129 sub-items of business activities
上述行业内附项目共计129个

Package of Privileges and Incentives

优惠鼓励政策

TAX Incentives

税收鼓励政策

- Import duty reductions or exemptions on machinery and raw materials
减免机械和原材料的进口关税
- Corporate income tax holidays up to 8 years; additional 50% reductions for 5 years
最高可豁免八年法人所得税。
此后五年法人所得税减半。
- Double deduction of public utility costs
公共事业成本可按双倍扣除
- Deductions for infrastructure construction/installation costs
基础设施的建设和安装费从净利中扣除

NON-TAX Incentives

非税收鼓励政策

- 100% ownership land rights for foreign investors
外国投资者可拥有土地所有权
- Permission to bring in foreign experts and technicians
允许引进外国专家和技术人员
(Work permit & visa renewal
--3 hours or less)
(工作证和签证手续简便-办理时间不超过三个小时)

Zone-Based Incentives 区域化优惠

Zone 1 (6 provinces)

一区：六府

Zone 2 (12 provinces)

二区：十二府

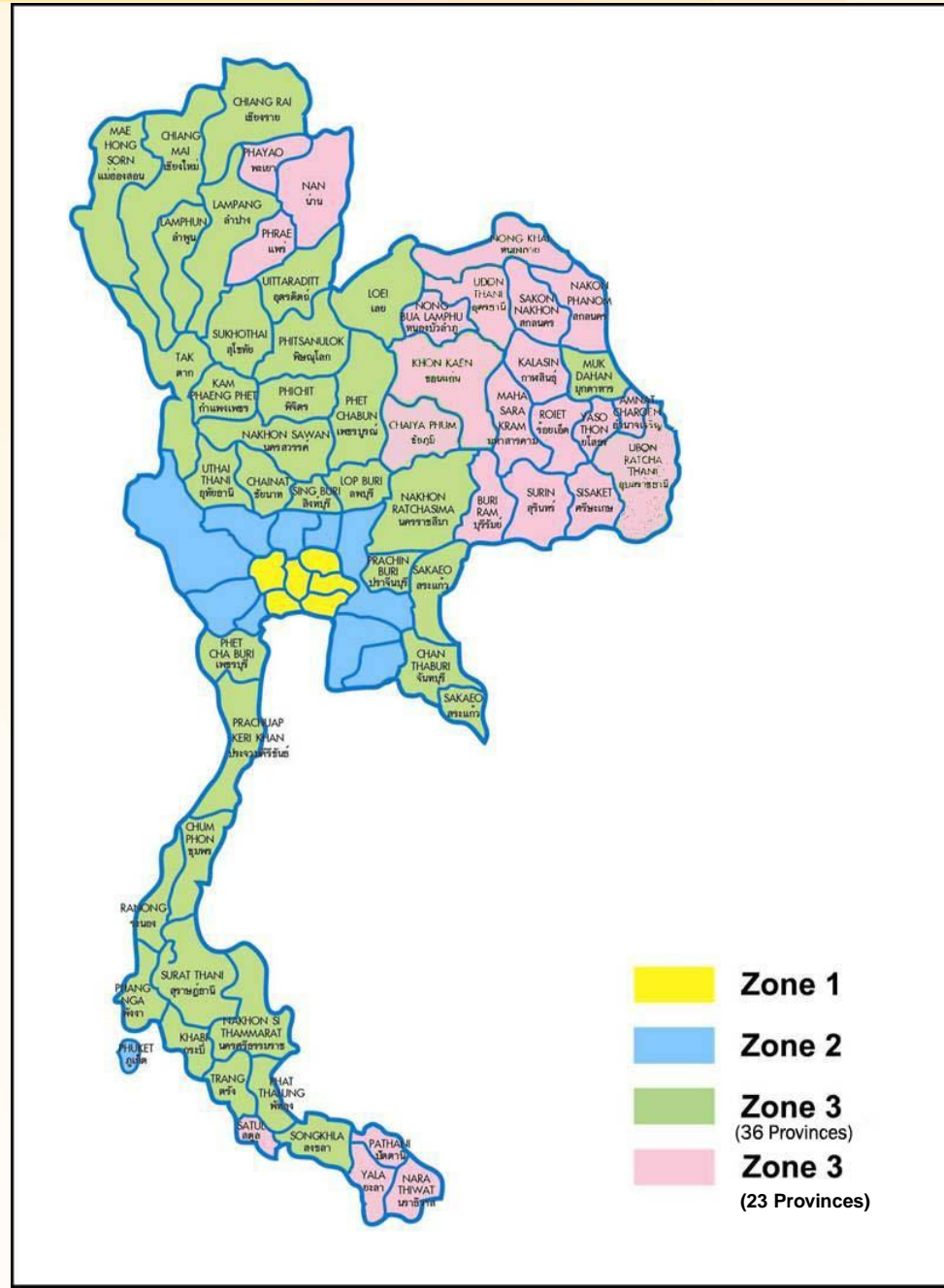
Zone 3 (59 provinces)—Investment
Promotion Zone

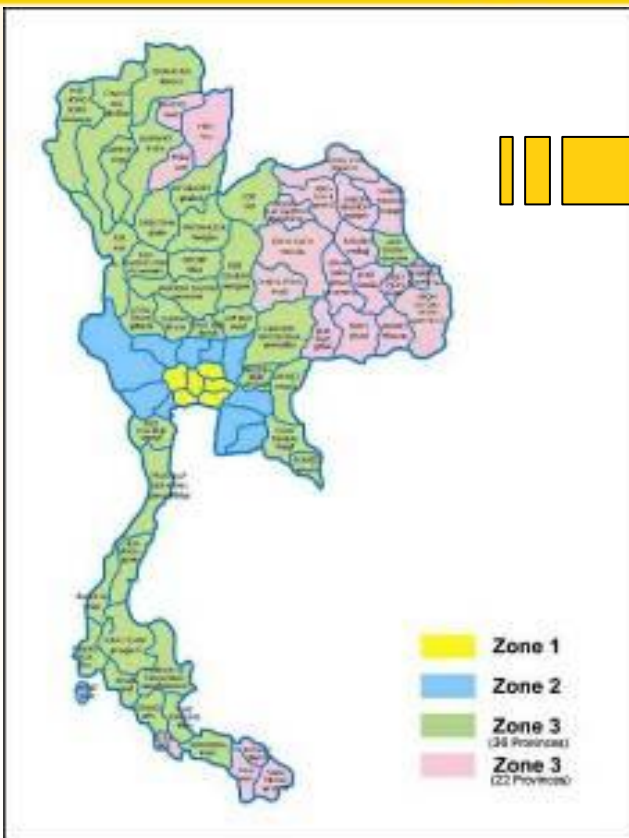
三区：五十九府
(又分为两个副区)

(1) 36 provinces 三十六府

(2) 23 provinces 二十三府

Zone: 投资区	1	2	3
Incentives: Lower			Higher Incentives
优惠力度: 低		→	高





From Zone-Based to Strategic or Priority Industries
从区域优惠差异化，到战略或优势产业优惠

Strategic or Priority Industries

战略及优先发展行业

- Maximum incentives regardless of location
不论何区，享受最高优惠
- Customized packages
客制化优惠

Zone-Based

Incentives :

区域差异优惠

- Zone 1 一区
- Zone 2 二区
- Zone 3 三区

Examples of Priority Activities 优先产业列举

- Agriculture and agro-industries 农业和农用工业
- R&D 研发
- Software development 软件开发
- Molds & Dies 模具
- Biotechnology 生物技术
- Alternative energy 替代能源
- Manufacture of hi-tech products e.g. advanced ceramics
高科技产品，如：精密陶瓷
- Waste recycling & recovery 废物回收利用

New Policy Direction for 2010-2012

2010-2012年投资政策指南

“Investment Promotion Policy for Sustainable Development” 可持续发展的投资鼓励政策

Application submission deadline: December 31, 2012

申请截止日期：2012年12月31日

“Investment Promotion Policy for Sustainable Development” Package

可持续发展的投资鼓励政策

1. Measure to promote investment in target industries, namely 投资鼓励政策适用的目标行业包括:

- Activities related to manufacture of eco-friendly material and product, e.g. bio plastic
环保材料和环保产品项目，如生物塑料生产
- Activities related to energy saving and alternative energy
节能和替代能源项目
- Activities that involve high technology, e.g. automotive electronics, biotech, nano-tech, Functional textile
高科技项目，如汽车电子产品、生物技术、纳米技术、功能性纺织品生产

“Investment Promotion Policy for Sustainable Development” Package

可持续发展的投资鼓励政策

Incentives 优惠政策

- Exemption of import duties on machinery 免机械进口税
- 8-year exemption of corporate income tax with no cap 获免缴法人所得税八年，不规定免缴法人所得税的上限
- 50% reduction of corporate income tax on net profit for five years 免税期满后获法人所得税5年减半
- Double deduction of transportation, electricity and water supply costs for 10 years 运输费、水电费用可按双倍计算成本，为期10年
- Deduction from net profit of 25% of investment in infrastructure installation and construction costs in addition to normal capital depreciation 允许把基础服务设施的安装和建设费的25%从净利中扣除

Regional Operating Headquarters (ROHs) 区域经营总部投资优惠

Attractive Incentives for REGIONAL OPERATING HEADQUARTERS

Benefit	Benefit	Benefit
<p>For portion of income from OVERSEAS OPERATIONS</p> <p>0% CORPORATE INCOME TAX for 15 years</p>	<p>For portion of income from LOCAL OPERATIONS</p> <p>10% CORPORATE INCOME TAX for 15 years</p>	<p>For income of EXPATRIATE EMPLOYEES</p> <p>15% PERSONAL INCOME TAX for 8 years</p>
Key Conditions		Key Conditions
<ul style="list-style-type: none"> - In 1st fiscal year, have one operating company in another country; a second within 3rd year; a third within 5th year - Have annual expenses in Thailand of Baht 15 million, or have invested at least Baht 30 million in Thailand - By end of 3rd year, 75% of ROH personnel to be qualified staff, have 5 specialised professionals, and 5 top executives earning at least Baht 2.5 million in annual salary and benefits each - Must have registered capital over 10 million baht 		<p><i>In addition to conditions for income from overseas and local operations:</i></p> <ul style="list-style-type: none"> - Corporate income generated from services to overseas companies must be at least 50% of total revenues - Personal income paid from overseas office is exempt

针对区域营运总部设立的激励机制

福利	福利	福利
<p>海外业务收入部分</p> <p>公司所得税为0% 最长效期为15年</p>	<p>本地业务收入部分</p> <p>公司所得税为10% 最长效期为15年</p>	<p>外籍员工收入部分</p> <p>个人所得税为15% 最长效期为8年</p>
重点内容		重点内容
<ul style="list-style-type: none">- 第一年里，在其他国家至少有一家正式运营的公司；前三年里，至少拥有第二家公司；前五年里，至少拥有第三家公司。- 在泰国每年运营经费至少1千5百万泰铢，或者在泰国的投资资金至少3千万泰铢。- 在第三年末，区域运营总部内，合格员工须超过75%，专业人员须超过5名，每年工资及福利在250万泰铢以上的高级管理人员须超过5名。- 注册资本须在1千万泰铢以上。		<p><i>附加：海外和国内收入条件</i></p> <ul style="list-style-type: none">- 向境外公司服务而产生的收入至少为总收入的50%。- 来自海外办事处的个人收入可免除税收。

Target Industry for Chinese Investor

中国投资的目标行业列举

- Automotive industry 汽车业
- Electrical & Electronics industries 电气和电子工业
- Machinery 机械设备
- Alternative Energy 代替能源

Automotive Industry 2010

汽车业2010

- **Domestic car sales volume: 800,357 units**
国内销售总量: 800,357辆
*45.8% year over year increase
*同比增长45.8%
- **Manufactured cars: 1,645,304 units**
产量: 1,645,304辆
*64.63% year over year increase
*同比增长64.63%
- **Exports: 894,690 units**
出口量: 894,690辆
*62.06% year over year increase, with a total value of Bt584,009.63 million
*同比增长62.06%，总价值为5840亿963万铢

Automotive Industry 2011 (Jan - Mar)

汽车业2011 (1月-3月)

- **Domestic car sales volume: 238,619 units**
国内销售总量: 238,619 辆
 - *43% year over year increase
 - *同比增长38%
- **Manufactured cars: 468,981 units**
产量: 468,981 辆
 - *22.5% year over year increase
 - *同比去年增长了22.5%
- **Exports: 234,407 units**
出口量: 234,407 辆
 - *8.18% year over year increase, with a total value of Bt 150,370 million
 - *同比去年增长了8.18%，总价值 1,503.7 亿铢

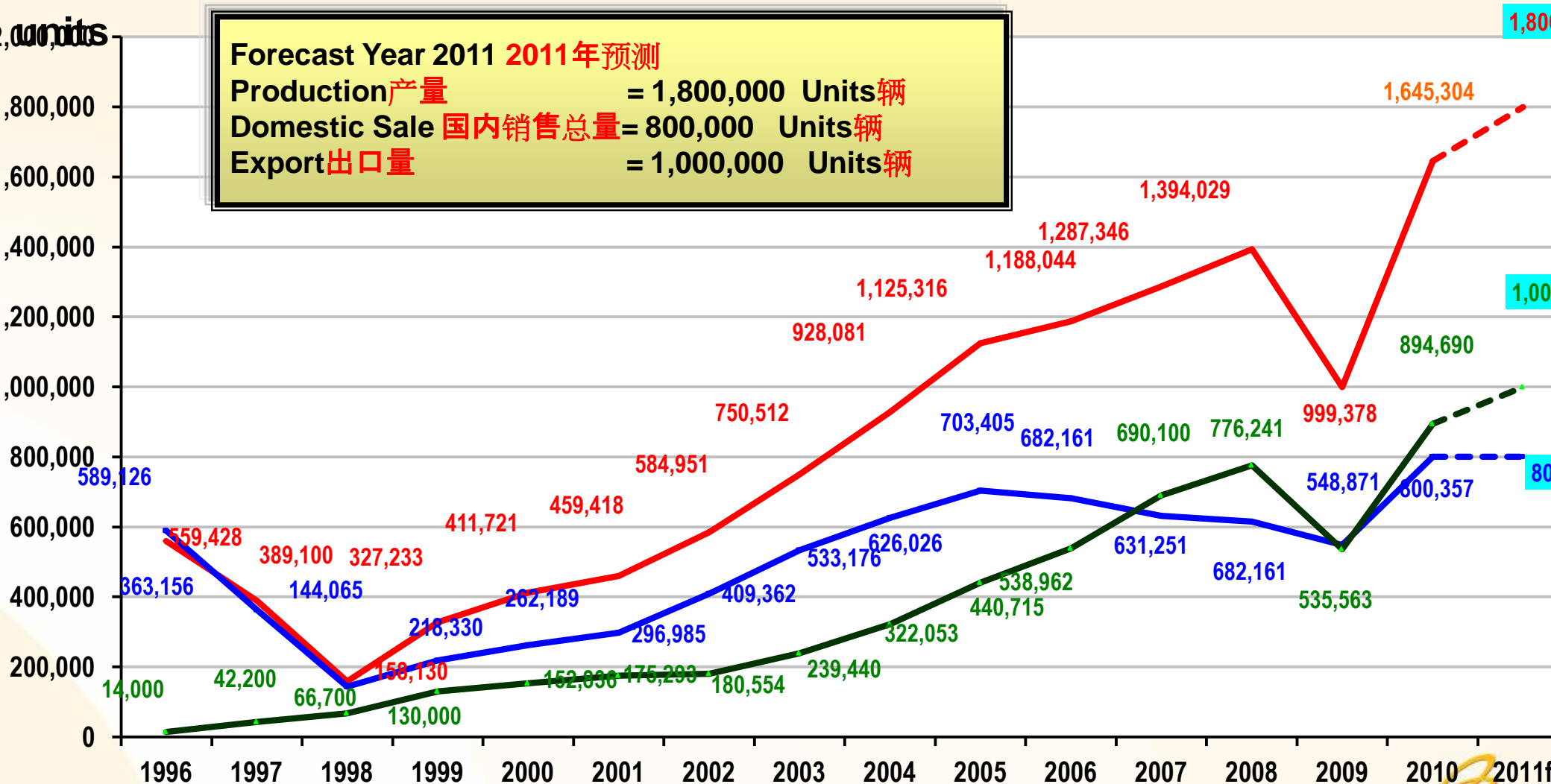
Source: Automotive Industry Club, FTI as of February 17, 2011

www.boi.go.th 数据来源: 汽车业协会, 2011年2月17日指数



Thailand Automotive Industry Growth

泰国汽车业增长走势



Thai Automotive Industry in 2011: Objectives

泰国汽车制造业在2011年的目标

- Thailand will be an automotive production base in Asia with high competitiveness by the end of 2011.

在2011年底泰国将以强大的竞争力成为亚洲汽车制造基地。

- The majority of supply chain in Thai automotive industry including manufacturing of OEM and REM will apply lean supply chain.

包括原始设备制造商OEM和替换设备供应商REM在内的大多数供应链中的制造商将会为泰国汽车制造业提供精益供应链。

- Thailand will be a leader of research, design and engineering center in Asia-Pacific (COE).

泰国将成为亚太地区研究、设计和工程中心的领跑者。

- The competency of Thai human resources will be uplifted to the same standard of international automotive management and production levels

泰国在该行业的人力资源水平将会达到国际汽车制造和生产水平。

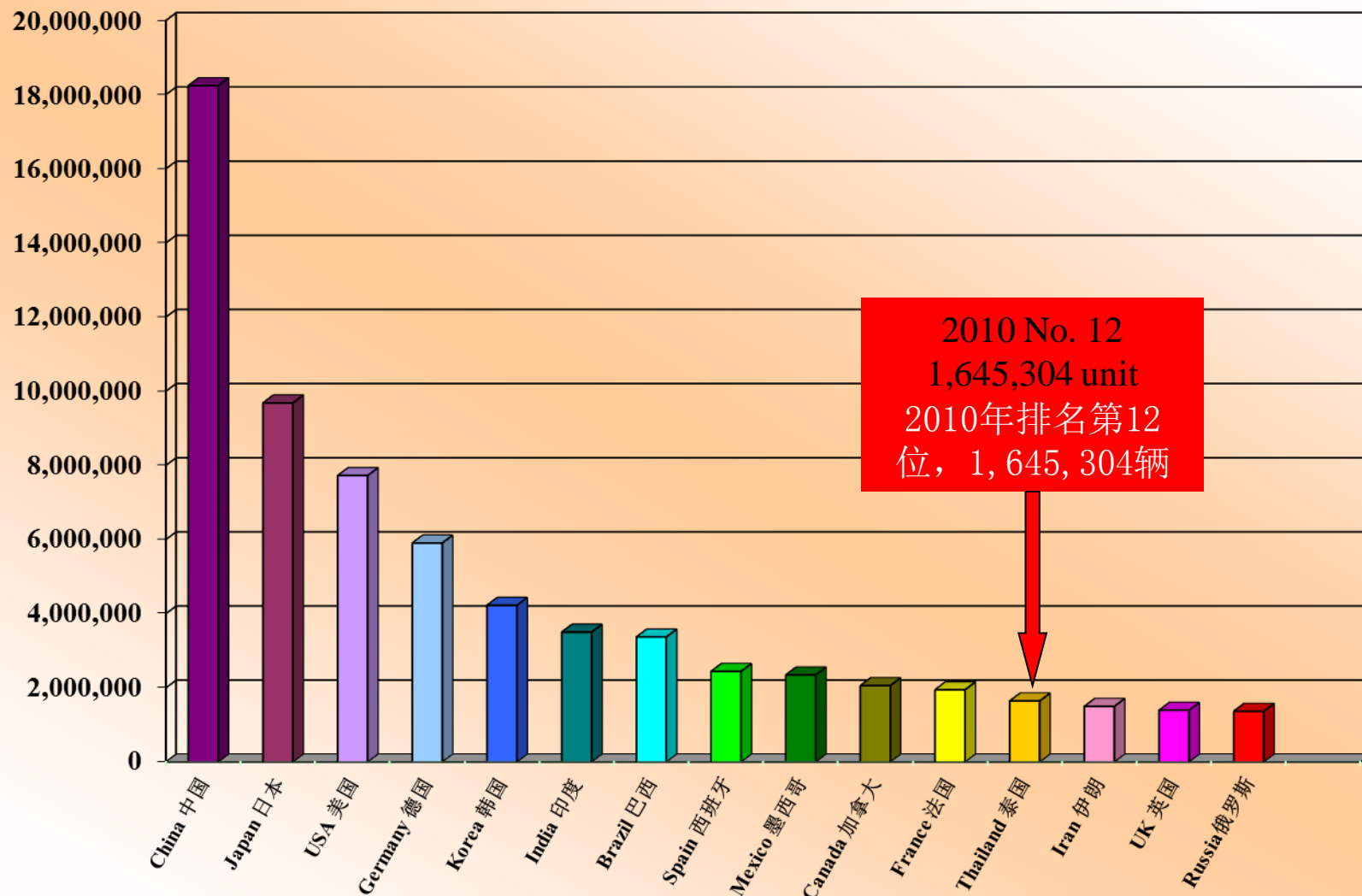
- ASEAN market becomes an important market and will help Thailand to increase competitiveness in automotive production capacity level and export capability to global market

而十分重要的东盟市场，将有助于提高泰国的汽车制造水平，并促进泰国在全球市场的出口能力。

Thailand Ranked #12 for 2010 Automobile Production

2010年泰国排列第12大汽车生产国

(Vehicles 辆)



Structure of Thai Automotive Industry

泰国汽车产业结构

Assembler 组装商

(Car 12 Companies, Motorcycle 6 Companies)
 (12家汽车组装商, 6家机车组装商)
 100,000 workers 十万个工人



High Local content: 80-90% for pick up and 30-70% for passenger cars
 高地产化: 占皮卡车生产的80-90%;
 占乘用车生产的30-70%

Tier 1 第一层级
 (Total 635 Companies)
 (总计635家生产公司)

250,000 workers 二十五万个工人



Tier 2,3 第2, 3层级
 (1,700 Companies)

(1,700 家生产公司)

175,000 workers 17.5万个工人

Local Suppliers
 本地供货商



[* LSEs : Large Scale Enterprises SMEs : Small & Medium Enterprises]

[LSEs: 大型企业 SMEs: 小型微型企业]

Source: Thailand Automotive Institute, July 2010

数据来源: 泰国汽车制造业协会, 2010年7月

Thailand's Electronics and Electrical Industry

泰国电子电器行业

- E&E Exports : US\$**53.32** billion in 2010*
- 电子电器出口：2010年为**533.2**亿美元
- EEI in Thailand is among the **most important base of FDI in ASEAN**
- 电子电器行业是泰国在东盟地区内最吸引外商直接投资的行业
- Thailand is the **world's largest producer of HDDs**
- 泰国是**世界上最大的硬盘驱动器生产商**
- A leading country in the manufacturing of **Integrated Circuits and White Goods**
- **集成电路和大型家电**生产的领先国家
- Major products: **Computer Components, ICs, Air Conditioners & Other White Goods**
- 主要产品：**电脑部件、集成电路、空调及其他大型家电**
- **Strong** supporting industries for electrical appliances, compressors, motors, plastic and metal parts
- **强大**的日用电器、压缩机、电机、塑料和金属部件配套产业

Top E&E export from Thailand

泰国前五大电子电器出口商品

Electrical Products

电器产品

1. Air-conditioner 空调
2. Circuit breaker, switches, plugs
断路器、开关、插头
3. VDO camera VDO 摄像机
4. Refrigerator 电冰箱
5. Color TV 彩电

Electronics

电子产品

1. HDD 硬盘驱动器
2. IC 集成电路板
3. PCB, PCBA
印刷电路板及其组件
4. Fiber optics devices 光纤设备
5. Semiconductors 半导体

Source: The Electrical & Electronic Allied Industries Club, The Federation of Thai Industry (EEAIC/FTI)

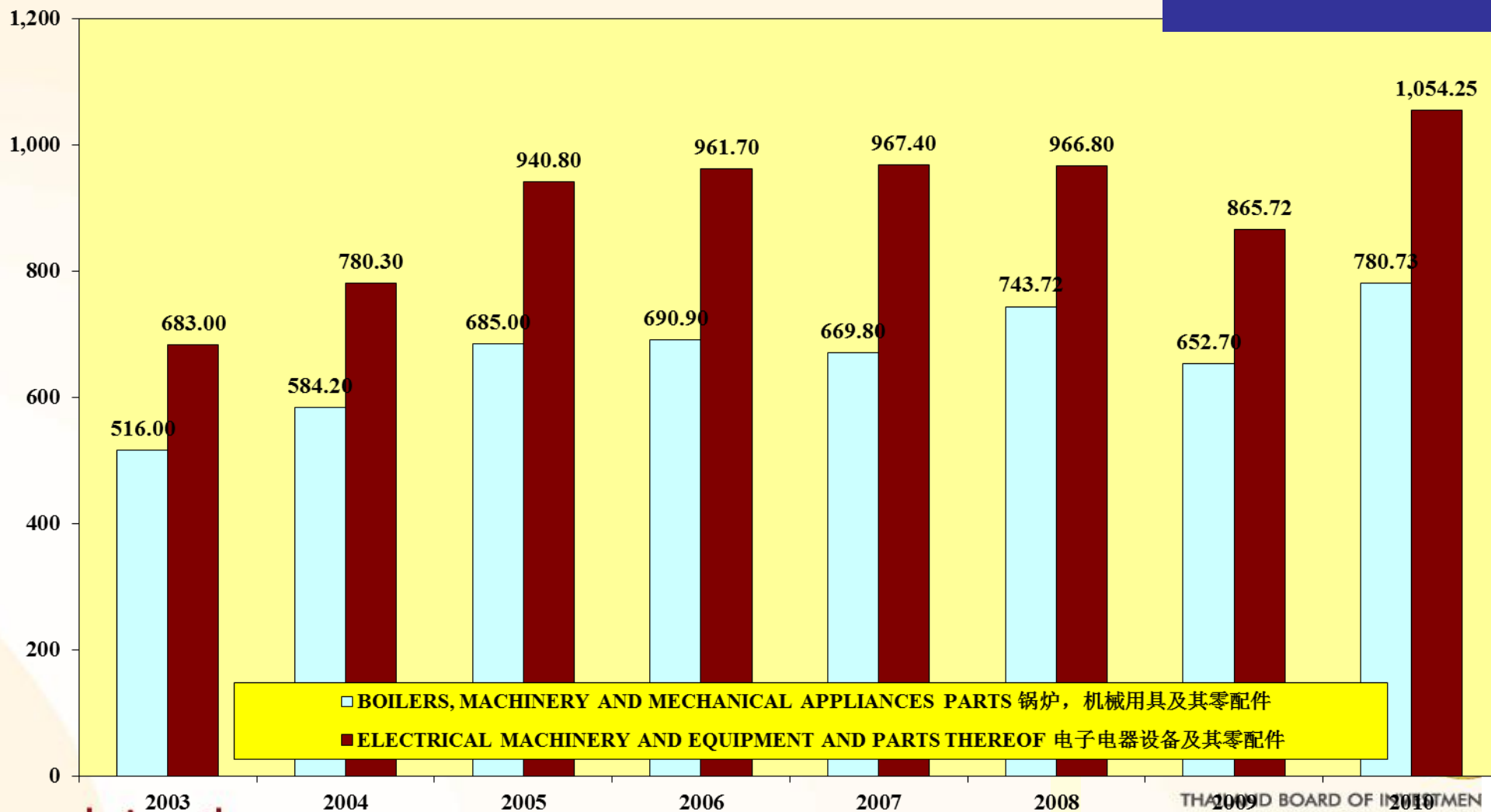
数据来源：泰国工商联合会电子电器行业协会

Imported Machinery to Thailand

泰国机械进口

Bt Billion 十亿泰铢

- Year 2010:
- Japan 日本 27%
 - China 中国 22%
 - Malaysia 马来西亚 9%



□ BOILERS, MACHINERY AND MECHANICAL APPLIANCES PARTS 锅炉, 机械用具及其零配件
 ■ ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF 电子电器设备及其零配件

Alternative Energy in Thailand

替代能源



Solar 太阳能



Biogas 沼气



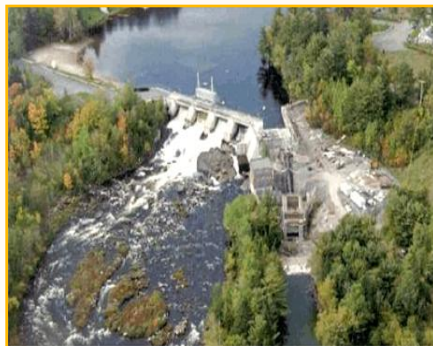
Wind 风力



Ethanol 乙醇



Waste
固体废弃物



Water 水力



Bio Diesel
生物柴油



NGV
天燃气汽车

Thailand Renewable Energy Development

泰国可再生能源开发

Committed to the development
of low-carbon society
致力建设低碳社会

Government Funding
On R & D Activities
政府资助研发

15 years RE-Development Plan
15年可再生能源发展计划

Encouraging
Private-Led
Investment
鼓励民间投资

Target 20.3 % of RE in Total Energy Consumption By 2022
目标：到2022年，可再生能源消耗占总能源消耗的20.3%。

Solar + Wind
太阳能+风能

1,300 MW兆瓦

Small + Mini Hydro
小型+迷你型 水能

320 MW兆瓦

Bio Energy 生物能源

Biomass
生物质

4,000 MW

Biogas
沼气

160 MW

MSW
城市固态
废物

120 MW

Biofuels 生物燃料

- Ethanol 乙醇
- Biodiesel 生物柴油

20% Oil substitution
替代20%的原油消耗

Supporting
Scheme
政策支持

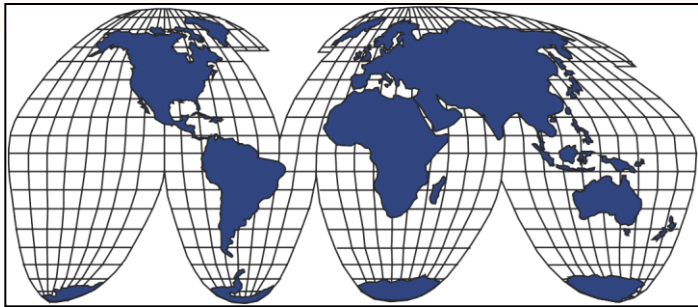
- Feed-in Premium (“Adder”) on top of regular tariff 定期关税补助
- BOI Tax incentives scheme (8 yr. Tax holiday) 投资委税收激励政策（免税8年）
- Some direct subsidy (10-30%) on Biogas,MSW,Solar-hotwater projects 生沼气、太阳能热水器，城市固态废弃物项目拥有直接补助
- Soft Loans for RE+EE investments 为可再生能源和电气投资提供软贷款
- Government Co-investing scheme (“ESCO Fund”) 政府投资合作项目（“ESCO 基金”）

- Abundant Supply 供给充裕
- Market driven 市场主导
- Pricing Strategy to promote high-RE-Fuels (E10,E20,E85 and B5) 定价策略，以促进高再生原料（E10, E20, E85和B5）

BOI Services

投资委服务

BOI Support Services 投资委服务支持



Investment Matchmaker Program

投资对接计划

One Start One Stop Investment Center

一站式投资服务中心

**1-Stop for visas & work permits:
work permits in 3 hours**

一站式服务：三小时内完成签证、工作证办理

Industrial Subcontracting Services

**Vendors meet customers program
(BUILD Unit)**

工业分包商服务：分包商与客户面对面计划
(投资委工业链接发展事务组)

ASEAN Supporting Industry Database

东盟辅助产业数据库

Interaction with other govt. agencies

on behalf of investors

为投资者接洽其他政府部门

Country desks 多国事务小组 e. g. Chinese desk

Overseas offices 海外办事处

One Start One Stop Investment Center (OSOS)

One-Stop for visas & work permits

一站式服务中心

– Staff from relevant agencies will also be available for consultations on a range of topics. 来自多部门的工作人员将对一系列的问题进行解答

– Help investors with applications to make sure investors know what is required to:

— 帮助投资者理清申请程序

• Register a company

注册公司

• Apply for investment promotion privileges

申请投资优惠

• Obtain a foreign business license

申领外资经营许可

• Tax registration 办理税务登记

• Complete an environmental impact assessment

完成环境影响评估

• Obtain utilities, etc. 取得设施使用权

– 1-Stop for visas & work permits: work permits in 3 hours 三小时内完成签证、工作证办理

– OSOS staff will also accept applications for things such as corporate name registration, corporate tax ID numbers, VAT registration, foreign business licenses, investment promotion incentives, etc.

一站式服务中心还受理诸如企业名称注册、法人所得税付税号码申领、增值税登记、外资经营许可和投资优惠申请等事宜





**One Start One Stop Investment Center
1-Stop for visas & work permits**

一站式服务中心

**18th Floor, Chamchuri Square Building
319 Phayathai Road, Pathumwan
Bangkok 10330, Thailand
Tel: 66(0)2 209 1100
Email: osos@boi.go.th**

**泰国曼谷市帕统琍区帕亚泰路
展竺里大厦第18层
电话: 66 (0) 22091100
邮址: osos@boi.go.th
邮编: 10330**



BOI Offices

BOI 办事处

Thailand 泰国

Office of the Board of Investment 泰国投资促进委员会

555 Vibhavadi-Rangsit Road, Chatuchak

Bangkok 10900 Thailand

Tel. : (662) 537-8111-55

Fax : (662) 537-8177

E-mail : head@boi.go.th

Website : www.boi.go.th

One Start One Stop Investment Center (OSOS)

一站式投资服务中心

18th Floor Chamchuri Square Building, 319 Phayathai Road,

Pathumwan, Bangkok 10330

Tel. : (662) 209-1100

E-mail: osos@boi.go.th

Website: osos.boi.go.th

China 中国

Shanghai 上海

Royal Thai Consulate-General

15 F., Crystal Century Tower, 567

Weihai Road,

Shanghai, 200041 ,P.R.China

Tel: (86-21) 6288-9728, 6288-9729

Fax: (86-21) 6288-9730

E-mail: shanghai@boi.go.th

Guangzhou 广州

Investment Promotion Section,

Royal Thai Consulate-General

Room1216-1218, Garden Tower

368 Huanshi Dong Road, Guangzhou,

510064 P.R.C.

Tel: (86-20)83338999 Ext: 1216-18

Fax: (86-20)83872700

E-mail: guangzhou@boi.go.th

Beijing 北京

Royal Thai Embassy

No.40 Guang Hua Road,

Beijing, 100600, P.R.China

Tel: (86-10) 6532-4510

Fax: (86-10) 6532-1620

E-mail: beijing@boi.go.th



BOI on the Internet

泰国投资促进委员会网址

www.boi.go.th

For further information

please contact BOI's office in Shanghai

更多信息

请联系泰国投资委上海办事处



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10 - 25 November 2011

2011年11月10日-25日

**IMPACT Exhibition and
Convention Center
曼谷会议展览中心**

**Organized by Thailand Board
of Investment**

泰国投资促进委员会组织举办

General Information

概述

- Show date : 10 - 25 November 2011 (16 Days)
博览会时间 : 2011年11月10-25日 (为期16天)
- Venue : IMPACT Exhibition and Convention Center (237,000 sq.m)
地点 : 曼谷会议展览中心 (占地约23万7千平方米)
- Outdoor : Lakeside 室外: 湖畔 166,000 sq.m (平方米)
 - Challenger 1-3 查廉澈1-3号厅 60,000 sq.m (平方米)
 - Hall 9 9号大厅 11,000 sq.m (平方米)
- Exhibitors : 84 Outdoor Pavilions and more than 3,000 Indoor Booths
参展单位 : 84家室外展馆和3千多家室内展台
- Visitors : more than 5 million visitors
访客 : 5百多万人

Think Asia, Invest Thailand

GEARED FOR THE FUTURE

谢谢

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Your partner for sustainable investment