

GROW YOUR INVESTMENT OPPORTUNITIES HERE

THAILAND, A PERFECT LOCATION FOR YOUR BUSINESS TO GROW AND BEAR FRUIT



THAILAND BOARD OF INVESTMENT

Think Asia, Invest Thailand

迈向亚洲，投资泰国

Donlaporn Chuenchonpruk

Senior Investment Promotion Officer

Thailand Board of Investment

July 27, 2011

泰国投资促进委员会

资深官员

钟宝芬

2011年7月27日

Outline of Presentation

提纲

- **Why Thailand and Global Rankings:**
选择泰国的原因及泰国全球排名
- **BOI Investment Policy:**
投资委政策

Why Thailand and Global Rankings

选择泰国的原因及泰国全球排名

Thailand ranks third in all of Asia

泰国经商便利度位列亚洲第三

Ease of Doing Business Index

经商便利度指数

Singapore
新加坡



Rank 1
排名第一

Hong Kong
香港



Rank 2
排名第二

Thailand
泰国



Rank 3
排名第三

Thailand is easier to do business in 泰国拥有较高的经商便利度

Ease of Doing Business Index

经商便利度指数

China
中国



Rank 79

全球排名79

India
印度



Rank 135

全球排名135

Thailand
泰国



Rank 19

全球排名19

Making Thailand the Best Expat Experience

让泰国成为外籍人士最佳的目的地

Top Destinations for
Expat Experience 2010

2010年前十位最受外籍人士青睐的国家

1. **Thailand** 泰国
2. Canada 加拿大
3. Bahrain 巴林岛
4. Spain 西班牙
5. South Africa 南非
6. France 法国
7. Bermuda 百慕大
8. Australia 澳大利亚
9. Malaysia 马来西亚
10. Switzerland 瑞士

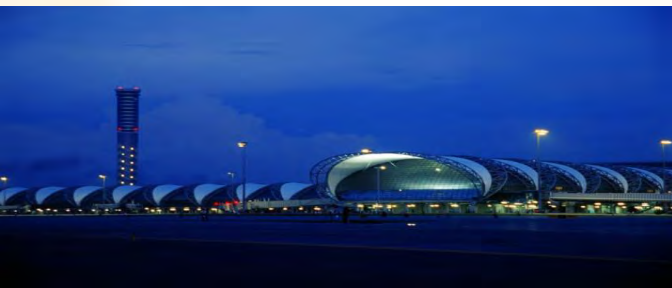


**Infrastructure and
Quality of Life
公共设施和生活质量**

INFRASTRUCTURE 基础设施

Transportation 交通运输

- National highway system: connecting all provinces : *connections into Cambodia, Laos, Vietnam, southern China*
国际高速公路网：覆盖泰国各府，对外延伸至柬埔寨、老挝、越南和中国。
- 7 International airports : *total capacity to support 8,500 arrival and 9,300 departure passengers per hour*
七个国际机场：每小时可同时接待入境旅客8,500人次和离境旅客9,300人次。
- Rail system: *linking to Malaysia & Singapore* 铁路系统：联通至马来西亚和新加坡
- Bangkok Mass Transit : *Sky train and Subway -Expansion plan for 137 km. during 2006-2012*
曼谷轨道交通：预计在2006-2012年间扩建轻轨与地铁共137公里。
- Shiping: *6 deep sea ports and 2 international river ports*
水运系统：六大深水海港和两大国际河港
 - ✓ *Including container, tank farms and liquid jetties* 包括集装箱、油罐和液体码头
 - ✓ *Automotives* 全自动数控
 - ✓ *e-Customs facilities* 电子海关



High-Speed Rail 高速铁路



Bangkok was selected as the main terminal

曼谷乃泰国高速铁路网的中转中心。

All routes radiated from Bangkok to

泰国铁路网贯穿曼谷，

- the North (Chiang Mai),
向北可达清迈，
- the North East (NongKhai and UbonRatchathani)
向东北可达廊开和乌汶，
- the East (Chanthaburi and Aranyaprathet)
向东可达春武里和阿冉仔巴贴，
- the South (Padang Besar)
向南可达巴当贝萨。

were included in the ultimate plan in Year 2032.

泰国现已制定的新铁路干线建设期可至2032年。

For further information, please contact www.sepo.go.th.

更多信息，请查询网站www.sepo.go.th.

Thailand – China Railway Cooperation

泰-中高速铁路携手合作

Bangkok – Nong Khai – Vientiane – Kunming

曼谷-廊开-万象-昆明

➤ Total Distance 1,743 km (Bangkok - Nong Kai = 615 km)
总长1,743公里(曼谷 – 廊开 = 615 公里)

➤ Maximum speed at least 250 km/hr
最高时速可达每小时250公里

Current Situation:

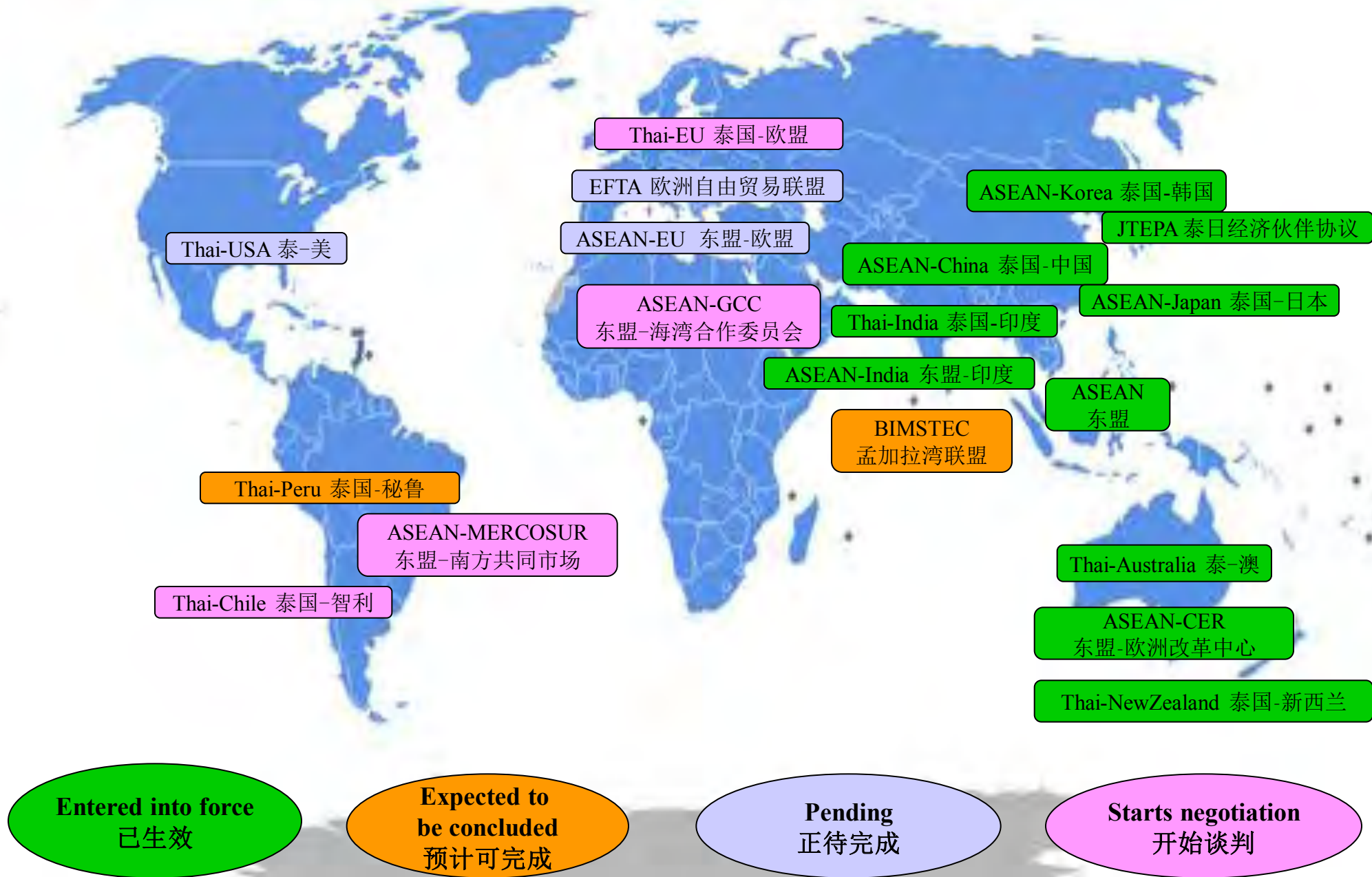
China is considering a memorandum of understanding submitted by Thailand.

现况简介:

中国正计划同泰国签订合作“谅解备忘录”。



An Expanding FTA Regime 不断增多的自由贸易联盟



Taxation 课税

- **Corporate income tax 企业所得税**
 - **0, 10% for regional operating headquarters**
地区运营总部 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% 代扣税 10-15%**
- **Personal income: 0-37% (sliding scale)**
个人所得税: 0-37% (据规模可变)

BOI Investment Policy

投资委（BOI）的投资政策

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

可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、制陶业和基础金属业
- Light Industry
轻工业
- Metal Products, Machinery and Transport Equipment
金属制品、机械和交通设备行业
- 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
服务业及公用事业

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

Criteria for Project Approval

项目审批标准

- Minimum investment amount of at least 1 million baht (excluding land cost and working capital)
最少投资额不得少于1百万泰铢（不包括土地费及流动资金）
- Valued added for at least 20 percent of sales revenues (except electronic and agricultural products)
产品附加值不低于总销售额的20%（电子产品及农产品加工业的项目除外）
- A debt-equity ratio (D/E) of less than 3 to 1
负债额与注册资金的比例不超过三比一
- Utilization of modern production processes and new machinery (used machinery must be less than 10 years old and certified by relevant parties)
采用先进的生产技术和全新的机械设备（或使用不超过10年并拥有相关证明的旧设备）
- Adequate environmental protection systems
必须有完善的环境保护系统

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

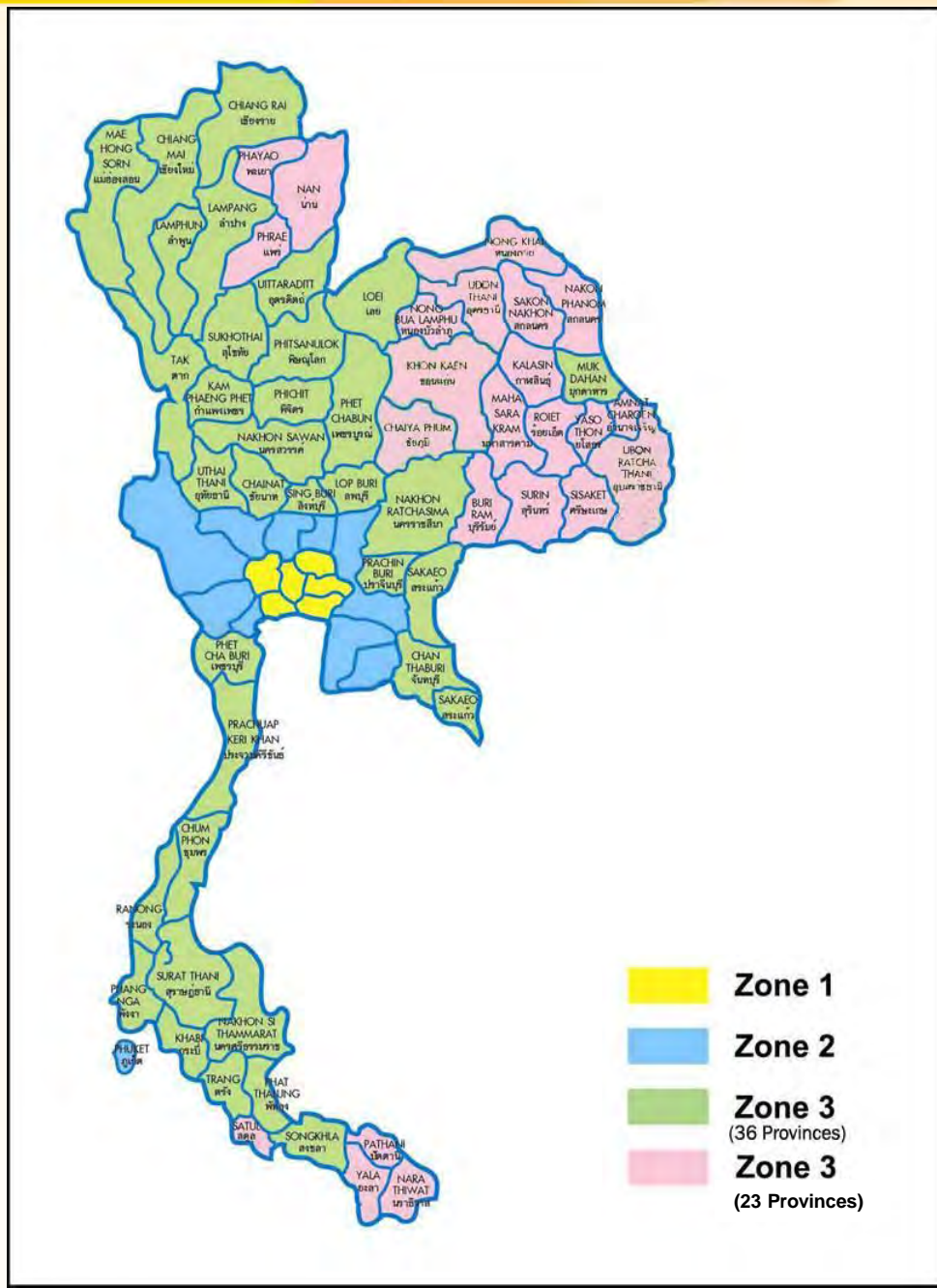
Zone 3 (59 provinces)—Investment
Promotion Zone

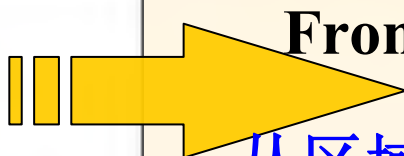
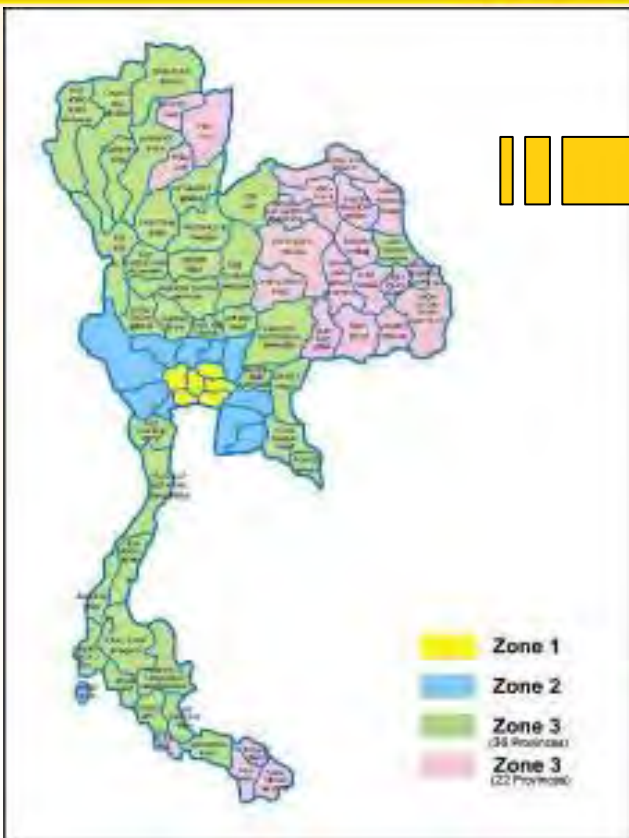
三区：五十九府
(又分为两个副区)

(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 研发行业
- Software development 软件开发业
- Molds & Dies 模具行业
- Biotechnology 生物技术业
- Alternative energy 替代能源行业
- Manufacture of hi-tech products e.g. advanced ceramics
高科技行业，如：精密陶瓷
- Waste recycling & recovery 废弃物回收再利用行业

Target Industry for Chinese Investor

中国来泰投资的目标行业例举

- Automotive industry 汽车业
- Electrical & Electronics industries 电子电器行业
- Machinery 机械设备行业
- Alternative Energy 代替能源行业

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

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、纳米技术和功能性纺织品生产

“Investment Promotion Policy for Sustainable Development” Package

可持续发展的投资鼓励政策

Incentives 优惠政策

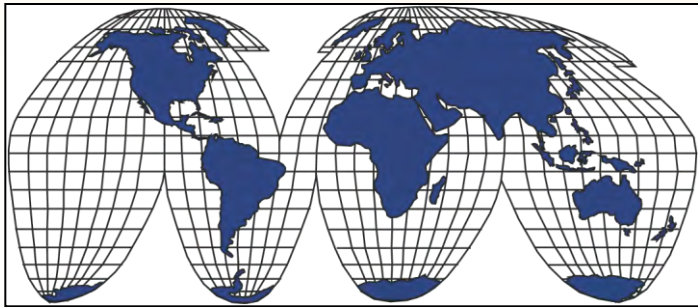
- Exemption of import duties on machinery 免机械进口税
- 8-year exemption of corporate income tax with no cap
获免缴法人所得税八年，不规定免缴法人所得税的上限
- 50% reduction of corporate income tax on net profit for five years
免税期满后获法人所得税5年减半
- Double deduction of transportation, electricity and water supply costs for 10 years 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建设和安装费的25%从净利中扣除

** Application submission deadline: December 31, 2012

申请截止日期：2012年12月31日



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

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



Think Asia, Invest Thailand

GEARED FOR THE FUTURE

谢谢

www.boi.go.th



THAILAND BOARD OF INVESTMENT

Your partner for sustainable investment