

BOI's Support Policy and Measures

1st Netherlands Thai Business Forum





AGENDA

O1 Introduction to Board of Investment (BOI)

O2 BOI's Support Policy and Measures

03 BOI Support Services

Introduction to the BOI





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BOI Support Services



BOI Offers Investors Highly Competitive Investment Tax Incentives and Non-tax Incentives



Tax Incentives

- Exemptions / Reductions of Corporate Income Tax
- Exemptions / Reductions of Import Duties on Machinery
- Reduction of Import Duties on Raw Materials
- Exemption of Import Duties on R&D Materials
- Double Deduction on Cost of Transportation, Electricity and Water
- 25% Deduction on Installation or Construction of Facilities
- Exemption of Import Duty on Raw Materials Used in Production for Export



Non-Tax Incentives

- Allow 100% foreign ownership
- Permission to Own Land
- Visa & work Permit Facilitation
- Permit to bring in Skilled Workers and Experts to Work in Investment Promoted Activities
- No Export Requirements
- No Local Content Requirement
- Permit for Foreign National to Enter
 Kingdom to Study Investment Opportunities
- Permit to Remit Money Abroad in Foreign Currency

BOI Investment Incentive Scheme

Standard Incentives

Activity-Based











< 8 years CIT exemption

Technology-Based

- Targeted Core Technologies -



Bio-**Technology**



Digital Technology



Nano-Technology



Advanced Material Technology

10 years CIT exemption

Additional Incentives

Merit-Based

- Research & Development (R&D)
- Support academic / research institutes, or technology and human resource development fund
- IP licensing fee
- Advanced technology training
- Development of local suppliers
- Product and packaging design

Area-Based

- EEC 3 provinces
- SEZ 10 provinces
- Southern border provinces 20 provinces with lowest income
- Industrial Estates/Zones
- Science and Technology Parks (Thailand Science Park, Food Innopolis, Space Renovation Park)

Standard Product-Based Incentive Packages

			Exemption CIT	Exemption Import duties on machinery	Exemption Import duties on raw materials	Non-tax incentives
8 years	A1	Knowledge-based activities focusing on R&D and design to enhance the country's competitiveness	8+ Merit*	✓	✓	✓
CIT exemption	A2	Infrastructure activities for the country's development, activities using technology to create value-added, with no or very existing investments in Thailand	8+ Merit	✓	✓	✓
	A3	High technology activities which are important to the development of the country, with a few investments already existing in Thailand	5+ Merit	✓	✓	✓
	A4	Activities with lower technology than A1- A3 but which add value to domestic resources and strengthen the supply chain	3+ Merit	✓	✓	✓
	B1	Supporting industry that does not use high technology, but is still important to the value chain	+ Merit	✓	✓	✓
O year	B2	Supporting industry that does not use high technology, but is still important to the value chain	− years	_	✓	✓

Incentives are based on several key factors including level of technology, role in supply chain, and location.





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One Start One Stop Investment Center (OSOS)



Consolidating staff from numerous investment -related agencies



Easing & speeding procedures for new investors



Provides comprehensive information and advice on establishing operation in Thailand



Provides useful contacts with key public and private organizations



1-Stop for visas & work permits In 3 hours



Assist investors with various applications

More Convenience Less Time More Efficiency!



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SMART VISA: Taking Thailand to New Heights with Foreign Talent and Technology











Privileges for **SMART** VISA



Maximum 4 years Visa *Except Smart S



Permission to work with no work permits required



No re-entry required



Fast Track Service at International Airports

BOI (BUILD): Industrial and Investment Linkage

BUILD Supports

- Online Database/Website BUILD Platform
- Free Sourcing Services
- Customized Business Matching of Part Sourcing,
 Joint Venture, Technical Assistance, Partner
- Local Events Support
 - Vendor Meet Customer Sourcing Events
 - Sourcing Market Place Center
 - Networking Enhancement
 - Exclusive Seminar for Local Vendor Knowledge
 Enhancement & Competitiveness Development
- International Sourcing: Exhibit Thai Vendor Potential at International Exhibitions
- SUBCON THAILAND biggest Subcontracting Exhibition in ASEAN



Business

