BOI Opportunity & Incentives for the Digital Industry

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Presentation Agenda

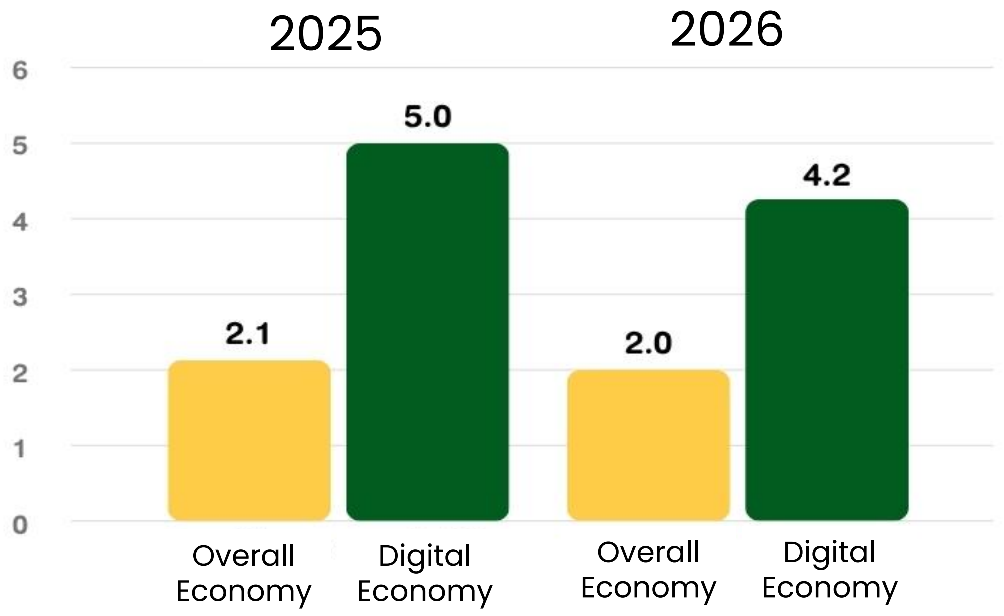
Thailand’s Digital Industry

Introduction to BOI

Investment Promotion for Digital Industry

Thailand’s Digital Industry

Comparison of Digital Economy and Overall GDP Growth



In 2026, the digital economy is forecasted to grow by **4.2%**. This is about twice the projected GDP growth of the overall economy, which is expected to expand by only 2.0%.
This indicates that
“the **digital economy** is **expanding rapidly**”

Supporting Factors

- Upturn in the **electronics and digital product cycle**
- **Cloud-First policy** and acceleration toward **digital government**
- Growth of **Data Center businesses**, including **PCB** and **semiconductor industries**, along with the rapid adoption of **AI**
- Increasing **consumption of digital products and services in Thailand**

Risk Factors

- **Trade tensions between the United States and China**
- **Impact of tariff increases**, which will be fully reflected for the first time this year
- **Regional competition** in attracting digital investment
- **Competition from imported digital products**, as well as **geopolitical conflicts and regional wars**

Source: The National Board of Digital Economy and Society Office (BDE)

Growth Trends in Thailand's Digital Economy for 2026

Expansion of the Digital GDP, classified by digital industry sectors

Digital Economy Sector	Change (%) 2025		Change (%) 2026
Hardware Industry	+ 7.4		+ 4.5
Digital Services Industry	+ 3.1		+ 3.3
Telecommunications Industry	+ 3.6		+ 3.9
Smart Devices Industry	+ 7.1		+ 5.5
Software Industry	+ 9.3	BEST 1	+ 7.8
Digital Content Industry	+ 6.9	BEST 2	+ 6.9
Other Services	+ 6.2	BEST 3	+ 6.1
Digital Economy (Overall)	**+ 5.0**		**+ 4.2**

The Top 2 Fastest-growing Digital Industries

Software Industry

- Computer programs and applications
- Command sets/control systems
- Customized software solutions for specific uses

Digital Content Industry

- Online media
- Animation media
- Electronic learning media (e-Learning)
- Games
- Digital audio media
- Film and arts
- E-books and electronic publications
- Immersive content (AR/VR)

Source: The National Board of Digital Economy and Society Office (BDE)

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Investment Promotion for Digital Industry

Thailand Board of Investment (BOI)

About BOI

BOI is a government agency under the Office of the Prime Minister

Promoter
drives and promotes investment in alignment with Thailand's development strategy & the changing global context

Integrator
integrates Government support tools such as tax, finance, and non-tax incentives in a whole package

Facilitator
coordinates with agencies to develop the ecosystem & facilitate ease of investment & eliminates obstacles

Connector
links large-scale with small-scale enterprises, Thais with foreigners, across industries to expand business opportunities

Overseas Offices

Investment Incentives

Tax Incentives

- Corporate income tax exemption up to 15 years
- Exemption of import duties on machinery
- Exemption of import duties on raw or essential materials for the export products
- Exemption of import duties on goods imported for R&D

Non-Tax Incentives

- 100% foreign ownership
- Land ownership
- Visa & Work permit facilitation

Financial Incentives

- Grants for Investment in advanced technology industries, R&D and Advanced Training
- Startup Matching Fund

Investment Incentives Scheme

BASIC INCENTIVES

ACTIVITY-BASED

10 Sections of Activities

1. Agriculture, Food, Biotechnology
2. Medical
3. Automotive and Machinery
4. Electrical and Electronics
5. Metal and Materials
6. Chemicals and Petrochemicals
7. Public Utilities
8. Digital Industries
9. Creative Industries
10. High-Value Services

ADDITIONAL INCENTIVES

COMPETITIVENESS ENHANCEMENT

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

AREA-BASED

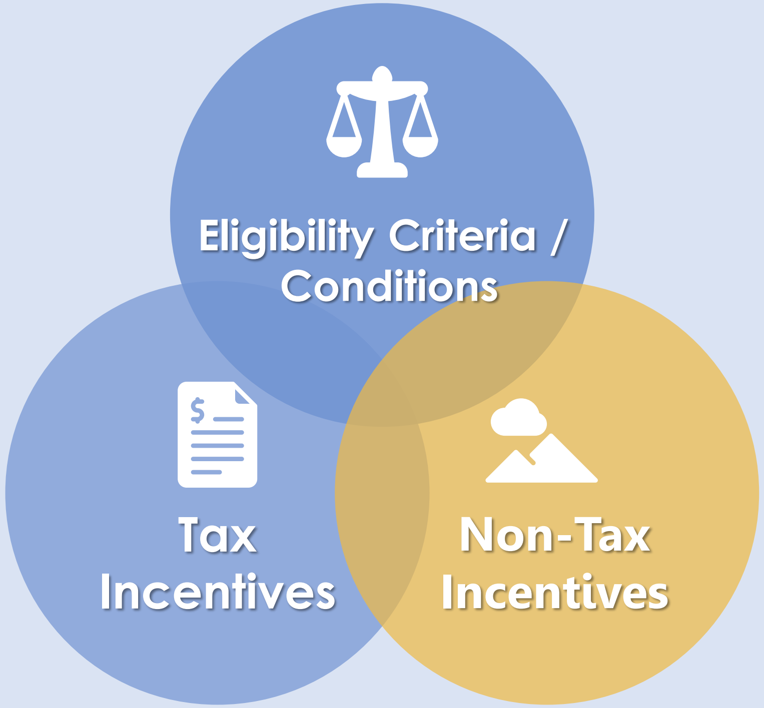
- EEC 3 provinces
- Special Economic Zones (SEZ) 10 provinces
- 4 Special Economic Corridors
- Southern border provinces
- 20 provinces with lowest income
- Industrial Estates/Zones
- Science and Technology Parks

AGENDA-BASED

- Investment Stimulation Measure
- Smart and Sustainable Industry Measure
- Relocation Measure
- Retention and Expansion Measure
- Social and Communal Development Measure
- Measure to support the Human Resource Development
- Measure to support localization

Overview of BOI Investment Incentives

Investment Incentives under the Investment Promotion Act



- **Foreign investors may hold up to 100% ownership (except for certain restricted business activities).**
- **Permission to own land for carrying out the promoted business.**
- **Permission to bring in skilled workers and experts to work in BOI-promoted projects.**

- **Exemption of import duty on machinery.**
- **Exemption of import duty on raw materials or essential materials used in the production of export products.**
- **Exemption of import duty on items imported for research and development (R&D).**
- **Corporate Income Tax (CIT) exemption for up to 13 years.**
- **50% reduction of Corporate Income Tax (CIT).**

****The incentives granted to each project vary depending on the type of promoted activity and the applicable conditions.****

Basic Investment Promotion Incentives

Classification of Incentives		CIT Exemption
NEW A1+	Upstream industries utilizing advanced technology and innovation, and targeted technology development activities (biotechnology, nanotechnology, advanced material technology), with technology transfer in collaboration with academic/research institutes.	10-13 years (No cap)
A1	Knowledge-based activities focusing on R&D that is critical for developing the country's long-term competitiveness.	8 years (No cap)
A2	Infrastructure activities for the country's development, activities using advanced technology to create value-added, with no or very limited prior investments in Thailand.	8 years
A3	High technology activities which are important to the development of the country, with a few investments already existing in Thailand.	5 years
A4	Activities with lower technology than A1-A3, but still adding value to domestic resources and strengthening the value chain.	3 years
B	Supporting Industry that does not use high technology, but is still important to the value chain.	- years

Other Incentives

- **Exemption Import duties on machinery**
- **Exemption Import duties on raw materials**
- **Non-tax incentives**

Investment Incentives: Basic, Additional, and Special Measures

Incentives by Activity Category

Corporate Income Tax (CIT) Exemption of up to 13 Years

+

Additional Incentives to Enhance Competitiveness

1) Technology and Innovation
2) Human Resource Development
3) Entrepreneur Capability Development

Additional Incentives by Location

- Industrial Estates / Industrial Zones
- 20 Low-Income Provinces
- Science and Technology Parks
- Special Economic Zones (SEZs)
- Eastern Economic Corridor (EEC)
- Four Regional Economic Corridors (NEC, NeEC, CWEC, SEC)
- Southern Border Provinces and Model Cities in the Southern Border Provinces

Incentives under Special Measures (Examples)

- Smart and Sustainable Industry Measures
- SME Productivity Improvement Measures
- Measures to Promote the Use of Domestic Content in Thailand for the Electric Vehicle (EV) and Electrical Appliance Industries
- Measures to Promote Investment for Community and Social Development

10 Sections of Activities Eligible for Promotion

Section 1
Agricultural, Food and Biotechnology Industries

Section 2
Medical Industry

Section 3
Machinery and Vehicles Industries

Section 4
Electrical Appliances and Electronics industries

Section 5
Metal and Material Industries

Section 6
Chemical and Petrochemical Industries

Section 7
Public Utilities

Section 8
Digital Industry

Section 9
Creative Industry

Section 10
High Value Service

400 +
Eligible activities

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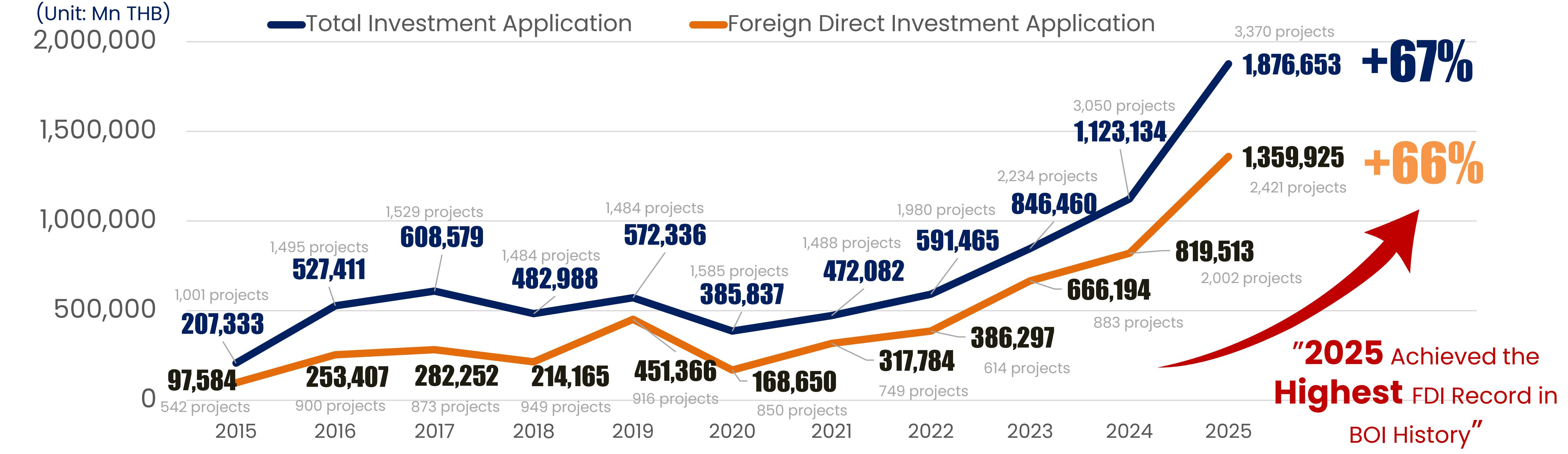
Investment Application



Top 5 Economies by Investment Value in Thailand in 2025

1st	2nd	3rd	4th	5th
Singapore 547,316 Mn THB	Hong Kong 245,335 Mn THB	China 172,114 Mn THB	Japan 119,098 Mn THB	U.K. 100,322 Mn THB

Top 5 Industries by Investment Value in Thailand in 2025

Digital	Electrical and Electronics	Automotive and Parts	Agriculture and Food Processing	Chemicals and Petrochemicals
746,198 Mn THB	277,645 Mn THB	84,085 Mn THB	75,683 Mn THB	58,396 Mn THB

Source: BOI as of February 2026

Investment Promotion for Digital Industry

	Digital Activities	Digital Infrastructure	Digital Ecosystem & Supporting Business	Other Exemption	Non-tax Incentive
A1 8-Year CIT Exemption (No Cap)			8.3.1 Innovation Park	Exemption of Import Duties on Machinery	• Permit to own land * • Permit to bring into the kingdom skilled workers and experts to work in investment promoted activities • Permit for foreign nationals to enter the kingdom for the purpose of studying investment opportunities • Permit to take out or remit money abroad in foreign currency
A2 8-Year CIT Exemption	8.1.1 Development of Software, Digital Platform or Digital Content	8.2.1.1 Data Center (PUE≤1.3)** 8.2.2 Cloud Service 8.2.3 International High-speed Marine Communication Circuits 8.2.4.1 Data Hosting with Advanced Computing Capabilities			
A3 5-Year CIT Exemption		8.2.1.2 Data Center (PUE>1.3)** 8.2.4.2 Data Hosting with General Computing Capabilities	8.3.2 Maker Space		
B Other Incentives	8.1.2 Modification of Software, Digital Platform or Digital Content*		8.3.3 Co-working Space		

* The activity "**Modification of Software, Digital Platform or Digital Content**" will not be granted a right to own land.

** The incentive group for Data Centers will be **lowered by one level if located in the EEC.**

Investment Promotion Policy Framework

Objective : To promote the development of **software, digital service platforms, and digital content** in Thailand, while supporting the employment of **Thai IT professionals**, thereby transforming Thailand from a manufacturing-based economy into a technology and digital innovation-driven economy.

Software
Computer programs, applications, operating systems, or sets of instructions that control the operation of computers or electronic devices.

Digital Service Platform
A system, channel, or process used to provide digital services that facilitates the exchange of information, goods, or services.

Digital Content
Computer-generated digital media, including but not limited to games, animation, augmented reality (AR), and virtual reality (VR).

Development Process for Software, Digital Service Platforms, or Digital Content

New Development in Thailand
Development of a new software product, digital service platform, or digital content entirely in Thailand.

Further Development
Enhancement of an existing software product, digital service platform, or digital content that has already been developed or is in service, by creating **new modules, functions, or features in Thailand**.
(Assessment is based on the comparison between the existing developed portion and the newly developed enhancement.)

Current Investment Promotion Benefits

<table>
<tr><th rowspan="2">Business Type</th><th rowspan="2">Business Group</th><th colspan="3">Tax Benefits</th><th colspan="4">Non-Tax Benefits</th></tr>
<tr><th>S.28</th><th>S.31</th><th>S.34</th><th>S.24</th><th>S.25/26</th><th>S.27</th><th>S.37</th></tr>
<tr><td>8.1.1 Development of software, digital platform, or digital content</td><td>A2
(Corporate Income Tax exemption for 8 years, subject to a cap)</td><td>✓</td><td>✓</td><td>✓</td><td colspan="4">✓</td></tr>
<tr><td>8.1.2 Modification of software, digital platforms, or digital content</td><td>B
(No Corporate Income Tax exemption)</td><td>✓</td><td>✕</td><td>✕</td><td colspan="4">✓</td></tr>
</table>

Tax-related Rights and Benefits

- **Section 28**: Exemption of import duty on machinery from overseas
- **Section 31**: Exemption of corporate income tax
- **Section 34**: Exemption of tax on dividends derived from a promoted business

Non-Tax Rights and Benefits

- **Section 24**: Permission to bring in foreign nationals to study investment opportunities
- **Section 25/26**: Permission to bring in skilled workers and experts to work in promoted businesses
- **Section 27**: Permission to own land for the purpose of establishing a business/factory under promotion
- **Section 37**: Permission to remit foreign currency abroad

Source: Announcement of the Board of Investment No. Sor. 2/2567, dated March 15, 2024 (B.E. 2567)

Key Conditions of the Current Investment Promotion Criteria

Investment capital of each project **must not be less than 1,500,000 baht per year**, calculated based on the salary expenses for Thai information technology personnel who are **additionally employed after applying for promotion** and/or temporarily employed Thai information technology personnel.

A cap on the Corporate Income Tax exemption (8 years) is set for each year

Expense Item (per year)	CIT Exemption Cap
Expenditure on salaries for Thai technology information personnel additionally employed after applying for promotion.	**Cap 100%**
Expenditure on training courses related to information technology development to develop Thai personnel's skills.	**Cap 100%**
Expenditure on the operation to acquire the standard quality system certificates ISO 29110 or CMMI from level 2 or other equivalent international standards.	**Cap 100%**

Eligible income entitled to the Corporate Income Tax exemption rights and benefits must be derived from the sale or provision of services related to software, platforms, or digital content, as specified by the Office (BOI).

Permitted to use machinery (hardware/software used for development) — either **new, or existing/already-used** machinery.

Source: Announcement of the Board of Investment No. Sor. 2/2567, dated March 15, 2024 (B.E. 2567)

Updated Investment Promotion for Data Center

What is Data Center?

A physical room, building or facility that houses IT infrastructure for building, running, and delivering applications and services, and for storing and managing the data associated with those applications and services (Source: IBM)

Investment Promotion Condition for Data Center

Services

- Must provide complementary services (e.g. Server co-location, Managed service, Customer's server backup service, Disaster recovery service (DRS))

Capacity

- IT load capacity must not be less than **2 MW**

Connectivity

- Must have a main hi-speed telecommunications system linking the data center with domestic & international telecommunication centers at least 4 systems (The domestic telecommunication system must have a speed ≥ 10 Gbps each, for ≥ 3 systems, and the total speed of the whole system ≥ 60 Gbps)

Cooling System & Fire Protection

- Must have a highly efficient air conditioning system with backup system
- Must have fire prevention system for the entire area

Redundancy

- Must be **Concurrently Maintainable**
- Must have backup independent distribution paths in electricity distribution system
- Must have a generator which is capable of supporting the entire electricity needs of the data center with a backup generator that can support the need for electricity when one of the generators does not function properly
- Must have equipment or backup system for UPS IT cooling and UPS cooling
- Must have a failure prevention system to prevent risks from damage or any malfunction in any equipment

Security

- Must have a 24-hour security system

Certification

- Must be certified with **ISO/IEC 27001 (Data Center)** before exercising the incentive of corporate income tax exemption

Others

- Must submit an efficient and appropriate water use management plan for the data center
- Must employ Thai nationals in senior management and/or specialist positions, accounting for at least 50% of the total personnel in such positions within 3 years.
- Must submit an action plan for creating benefits for the country, such as organizing training and developing joint curricula with educational institutions
- Must obtain **a certificate of electricity supply capacity** from the electricity provider before applying for investment promotion

New

Incentives A2-A4

8/5 (in EEC) years (if PUE≤1.3)

OR

5/3 (in EEC) years (if PUE>1.3)

Exemption CIT

Exemption of Import duties on machinery

Non-tax incentives

Success Stories

Digital Content	YGGDRAZIL GROUP, THE MONK GAMES, MAD VIRTUAL REALITY STUDIO, RINGZERO GAME STUDIO, CORECELL, RiFF studio, G MILLION
Software & Platform	bitkub, Pomelo., bluebik, Clicknext, TBN, SEVEN PEAKS, GOWAJEE, SCB TECHX, WHA Digital, CODE MONDAY, SkillLane
Cloud Service	Alibaba Cloud, SIAM AI CLOUD, nipa, trueIDC, INET Always by your side, nt National Telecom, HM CLOUD, EEC GLOBAL CLOUD, HUAWEI, AVM cloud A Time Company
Data Center & Data Hosting	aws, NTT DATA, STTelemedia Global Data Centres, oneAsia, Google, trueIDC, TELEHOUSE, GULF, Singtel, INET Always by your side, TikTok, SUPERNAP THAILAND
International high-speed marine communication circuits	SYMPHONY, true, nt National Telecom, LXT NETWORKS

Smart and Sustainable Industry Measure (1)

SMART			SUSTAINABLE	
Automation and Robotics	Digital Technology	Industry 4.0	Energy Conservation, Alternative Energy, Environmental Impact Reduction	International Standards of Sustainability such as GAP, FSC, PEFCs, ISO 22000






Efficiency Improvement for Existing Projects

3 years Exemption CIT

50%* or 100%

*depending on the conditions

of the investment value in efficiency enhancement.

New Investment of Group B with upgraded Operations

3 years Exemption CIT

50%* or 100%

*depending on the conditions

of the investment in automation and robotics systems or Industry 4.0 manufacturing standards.

Smart and Sustainable Industry Measure (2)

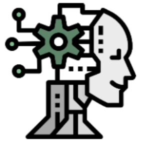
Efficiency Enhancement Measure for Digital Technology Adoption

Examples:

API/Web Service for Government E-Payment

Enterprise Resource Planning (ERP)

Data Analytic (Big Data)



AI/Machine Learning

Investment in digital technology for efficiency enhancement will be counted as follows:

Counted in Full

- Certified Thai-developed software*
- AI, Machine Learning, or Big Data implementation
- Cloud or Data Center in Thailand

Counted as Half

- Non-certified or foreign-developed software
- Overseas cloud or data center services

*Certified by the following agencies:
- BOI (companies receiving investment promotion for software development, digital platforms, or digital content)
- Digital Economy Promotion Agency (DEPA)
- National Science and Technology Development Agency (NSTDA)
- Other agencies approved by the Board

THAILAND BOARD OF INVESTMENT

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BOI NEWS

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