

# *Thailand's Investment Policies Update*



*Ms. Ajarin Pattanapanchai,  
Deputy Secretary General  
Thailand Board of Investment*

- 1 Investment Incentives**
- 2 Specific Investment Promotion Policy
- 3 BOI Services

# BOI's Liberal Investment Regime & Attractive Investment Incentives

## Policy

100% foreign ownership

No local content requirements

No export requirements

No restriction on foreign currency

## Tax Incentives

Import duty exemptions/reductions

Corporate income tax exemption for up to 8 years

50% reduction of corporate income tax for up to 5 years

Double deduction on utility costs

Deductions for qualifying infrastructure costs

## Facilitation

Land ownership rights

Work permit & visa facilitation

# 7-Year Investment Promotion Strategy (2015-2021)



To restructure the Thai economy for sustainable development

## 6 Major Points of Investment Promotion Policy

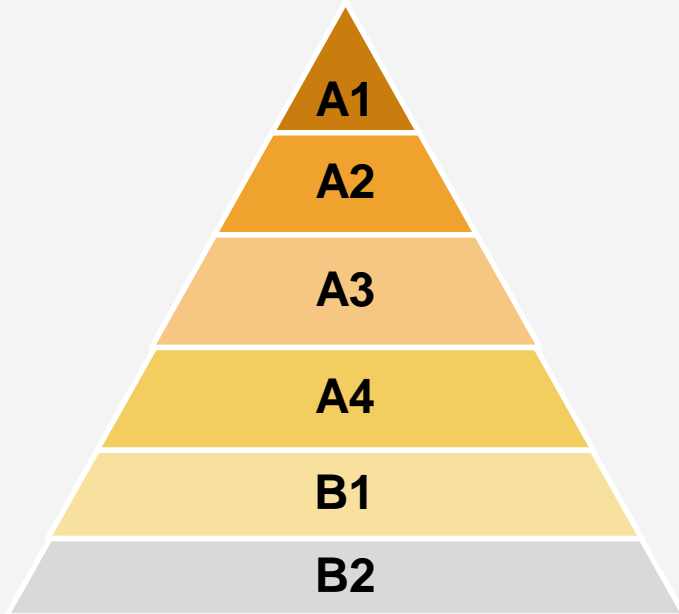
- 1 Promote investment that helps enhance national competitiveness** by encouraging R&D, innovation, value creation in the agricultural, industrial and services sectors, SMEs, fair competition and inclusive growth
- 2 Promote activities that are environment-friendly**, save energy or use alternative energy to drive balanced and sustainable growth
- 3 Promote clusters** to create investment concentration in accordance with regional potential and strengthen value chains
- 4 Promote investment in border provinces in Southern Thailand** to help develop the local economy, which will support efforts to enhance security in the area
- 5 Promote special economic zones**, especially in border areas, both inside and outside industrial estates, to create economic connectivity with neighboring countries and to prepare for entry into the ASEAN Economic Community (AEC)
- 6 Promote Thai overseas investment** to enhance the competitiveness of Thai businesses and Thailand's role in the global economy

# Main Thrusts of Current Tax Incentive Policies

1. Competitiveness Enhancement
  - Higher technologies
  - Human resource development
  - R&D activities
  - Design activities
  - Commercialization of local R&D results
2. Specific area development
  - Border special economic zones
  - Disadvantaged areas
3. Cluster development

# How Investment Incentives are Granted

## Activity-based Incentives



## Merit-based Incentives

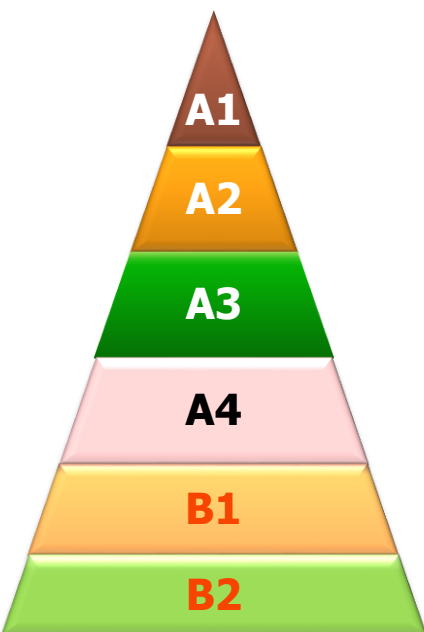
**1. Competitiveness Enhancement**

**2. Decentralization**

**3. Industrial Area Development**

**Grant additional incentives to encourage more investment/expenditures that benefit the country or overall industry**

# 1 Activity-based Incentives



**A1:** Knowledge-based activities, focusing on R&D and design to enhance the country's competitiveness

**A2:** Activities in infrastructure for the country's development, activities using advanced technology to create value added, with none or very few existing investments in Thailand

**A3:** High technology activities which are important to the country's development, with a few investments already existing in Thailand

**A4:** Activities with lower technology than A1-A3 but add value to domestic resources and strengthen supply chain

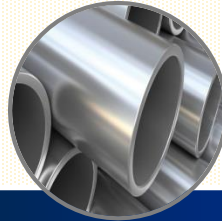
**B1-B2:** Supporting industries that do not use high technology but are still important to value chain

	Exemption of Corporate Income Tax	Exemption of Import Duty on Machinery	Exemption of import duty on raw material imported for use in production for export	Non-tax
<b>A1</b>	8 years (No Cap) + Merit	✓	✓	✓
<b>A2</b>	8 years + Merit	✓	✓	✓
<b>A3</b>	5 years + Merit	✓	✓	✓
<b>A4</b>	3 years + Merit	✓	✓	✓
<b>B1</b>	0 year + Merit (for some activities)	✓	✓	✓
<b>B2</b>	-	-	-	✓

# Activities under BOI Promotion



**Agriculture and  
Agricultural  
Products**



**Mineral, Ceramics  
and Basic Metals**



**Light Industry**



**Metal Products,  
Machinery and  
Transport  
Equipment**



**Electronic and  
Electrical  
Appliances  
Industry**



**Chemicals,  
Plastics and  
Paper**



**Services and  
Public Utilities**



# Example of Promoted Activities (1/2)

Group	Example Activities
<b>A1</b> <b>8-year CIT exemption with no ceiling</b>	<ul style="list-style-type: none"><li>• Micro electronics design</li><li>• Embedded software/ embedded system design</li><li>• Data center</li><li>• Cloud service</li><li>• Software park</li><li>• Training center</li></ul>
<b>A2</b> <b>8-year CIT exemption</b>	<ul style="list-style-type: none"><li>• Telecommunication devices</li><li>• Electronics control and measurement instruments</li><li>• Security control equipment</li><li>• Solid state drives</li><li>• Automation machinery</li><li>• High risked medical device</li><li>• Medical food</li><li>• Bio Plastics</li></ul>

# Examples of Promoted Activities (2/2)

Group	Example Activities
<b>A3</b> <b>5-year CIT exemption</b>	<ul style="list-style-type: none"> <li>• Enterprise software, digital content</li> <li>• Electrical appliances with Internet of Things</li> <li>• Other telecommunication devices</li> <li>• HDD, Semiconductor, flat panel display, thin film</li> <li>• Photonics devices</li> </ul>
<b>A4</b> <b>3-year CIT exemption</b>	<ul style="list-style-type: none"> <li>• Audio visual, LED, PCBA</li> <li>• Airlines, International distribution center</li> <li>• Tourism related business</li> <li>• Selected plastics product,</li> </ul>
<b>B 2</b> <b>Non Tax</b>	<ul style="list-style-type: none"> <li>• E-commerce</li> <li>• Printing products</li> </ul>

**Digital Content** : Animation and computer-generated imagery, Web-based applications and interactive applications, Entertainment software for mobile platforms, online games or Windows-based games, Multimedia video conferencing applications, E-learning content via broadband or multimedia

## 2 Merit-based Incentive (1/2)

Types of Eligible Investments/Expenditures	Additional Cap (% of Eligible Investments or Expenditures)
1. Research, Technology Development and Innovation: In-house, outsourced in Thailand or joint R&D with overseas institutes	200%
2. Donations to technology and human resource development funds, educational institutes, specialized training centers, R&D institutes or governmental agencies in the S&T field in Thailand	100%
3. IP acquisition/licensing fees for commercializing technology developed in Thailand	100%
4. Advanced technology training	100%
5. Development of local suppliers with at least 51% Thai shareholding in advanced technology training and technical assistance	100%
6. Product & packaging design: In-house or outsourced in Thailand	100%

Additional CIT incentives will be granted depending on investment/expenditure ratio (%)

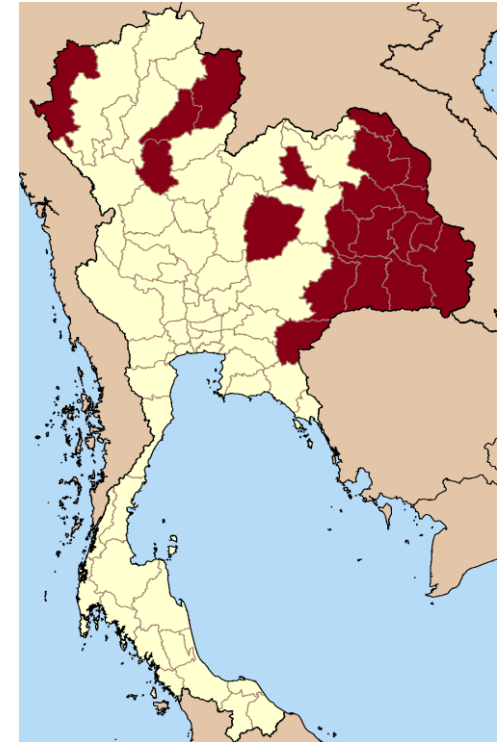
Percentage of qualified Investment or Expenditures to combined revenue of the first 3 years	Additional CIT Exemption (with additional cap)
1% or not less than 200 million baht	1 year
2% or not less than 400 million baht	2 years
3% or not less than 600 million baht	3 years

# Merit-based Incentives (2/2)

## ‘Merit on Decentralization’

### The 20 Poorest Provinces

- |                  |                     |
|------------------|---------------------|
| 1. Kalasin       | 11. Yasothon        |
| 2. Chaiyaphum    | 12. Roi Et          |
| 3. Nakhon Phanom | 13. Si Sa Ket       |
| 4. Nan           | 14. Sakon Nakhon    |
| 5. Bueng Kan     | 15. Sa Kaew         |
| 6. Buri Ram      | 16. Sukhothai       |
| 7. Phrae         | 17. Surin           |
| 8. Maha Sarakham | 18. Nong Bua Lamphu |
| 9. Mukdahan      | 19. Ubon Ratchatani |
| 10. Mae Hong Son | 20. Amnatcharoen    |



## ‘Merit on Industrial Area Development’

- Projects located in industrial estates or promoted industrial zones are granted **1 additional year of corporate income tax exemption.**
- There are over 60 industrial estates/parks in Thailand.

# Criteria for Project Approval (1/4)

## 1. Development of Competitiveness in Agricultural, Industrial and Service sectors

- Value-added not less than 20% of revenues except for projects in agriculture and agricultural products, electronic products and parts and coil centers which must have value added of at least 10% of revenues
- Modern production process must be used
- Projects that have investment capital of 10 million baht or more (excluding cost of land and working capital) must obtain ISO 9000 or ISO 14000 certification or similar international standard certification within 2 years from the full operation startup date, otherwise corporate income tax exemption shall be reduced by one year
- For concession project and the privatization of state enterprise project, the criteria shall be based on Cabinet's decisions in 1998 and 2004

# Criteria for Project Approval (2/4)

## • Criteria for Granting Approval for Imported Used Machinery

	Types of Machinery	Allowed to be used in the project	Counted as investment capital for calculation of CIT exemption cap	Import Duty Exemption
<b>1</b>	<b>New Machinery</b>	<b>All</b>	✓	✓
<b>Imported Used Machinery</b>				
<b>2</b>	<b>Not over 5 years old (from manufacturing year to importing year)</b>	<b>All</b>	✓	<b>X</b>
<b>3</b>	<b>Used Machinery exceeding 5 years but not exceeding 10 years (Press Machine only)</b>	<b>Factory Relocation Project only</b>	<b>Investment cap shall be based on 50% of the machinery Value from the list of machinery</b>	<b>X</b>
		<b>Others, except relocation project</b>	<b>X</b>	<b>X</b>
<b>4</b>	<b>Used machines exceeding 10 years</b>	<b>Factory Relocation Project only</b>	<b>X</b>	<b>X</b>
<b>5</b>	<b>Sea and Air Transport Activities and Mold and Dies (approved as deemed appropriate)</b>	<b>Appropriate</b>	✓	✓

**Remarks:** Used Machinery have to have Machinery Performance Certificate refer to the a certificate issued by a trusted institute that grants a Machinery Performance Certificate and safety standards check and an energy consumption report must be compiled in accordance with the acceptable criteria.

## 2. Environmental Protection

- Adequate and efficient guidelines and measures to protect environmental quality and to reduce environmental impact must be installed. The Board will give special consideration to the location and pollution treatment of a project with potential environmental impact.
- Projects or activities with type and size that are required to submit environmental impact assessment reports must comply with related environmental laws and regulations or Cabinet resolution.
- Projects located in Rayong must comply with the Office of the Board of Investment Announcement No. Por 1/2554.

## 3. Minimum Capital Investment and Project Feasibility

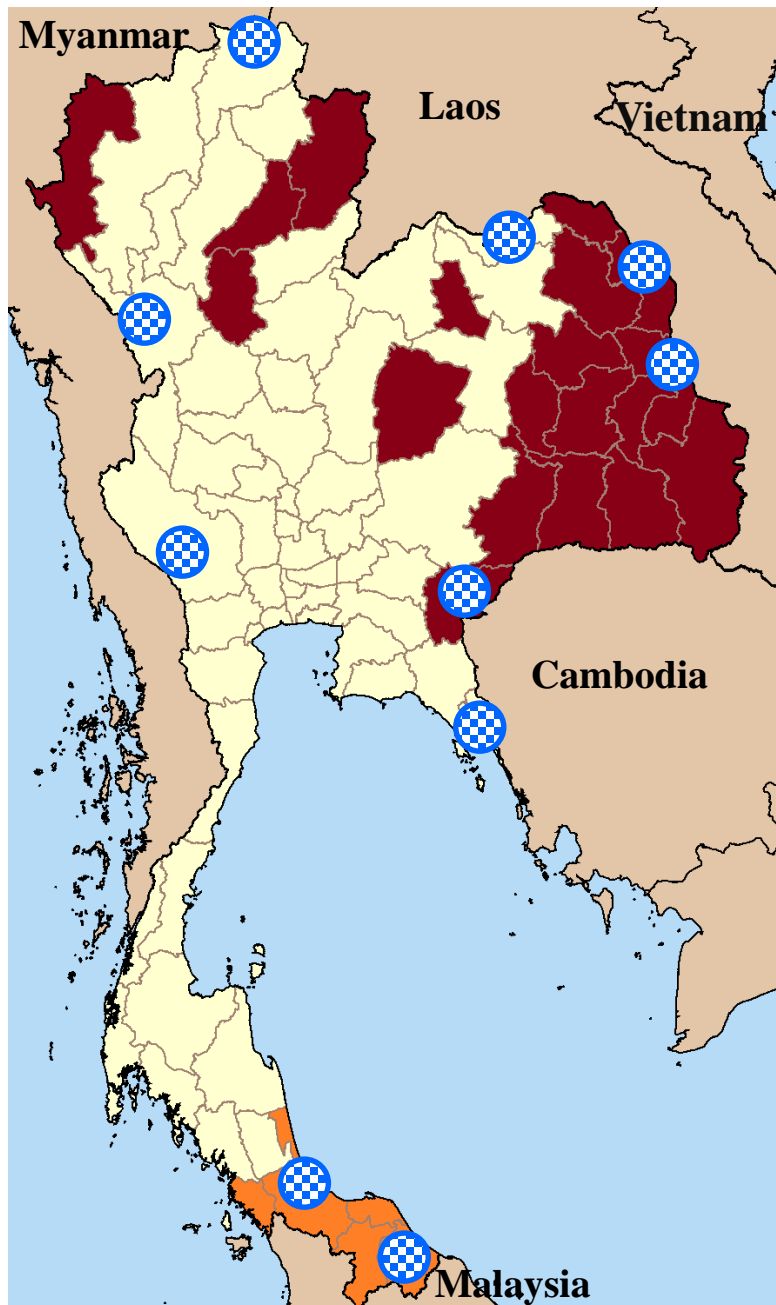
- The minimum capital investment requirement of each project is 1 million baht (excluding cost of land and working capital). As for knowledge-based services i.e. creative product design and development center, electronic design, software, R&D and engineering design, the minimum capital investment requirement is based on the minimum salaries expense of personnel in the specified field of at least 1.5 million baht/year according to conditions of each activity.
- For newly established projects, the debt-to-equity ratio must not exceed 3 to 1. Expansion projects shall be considered on a case-by-case basis.
- Projects with investment value of over 750 million baht, (excluding cost of land and working capital) must submit the project's feasibility study.



1 Investment Incentives

**2 Specific Investment Promotion Policy**

3 BOI Services



## Special Economic Zones

1. Tak
2. Sa Kaew
3. Trat
4. Mukdahan
5. Songkhla
6. Nong Khai
7. Narathiwat
8. Chiang Rai
9. Nakhon Phanom
10. Kanchanaburi

*(10 provinces; 23 districts; 90 sub-districts)*

# Investment Promotion Policy for Investment in Special Economic Zones (1/2)

## Incentives

- ❖ In case general activities are eligible for investment promotion (activities according to announcement No.2/2557),
  - Projects shall receive the following incentives:
    - 3 additional years of corporate income tax exemption
    - In cases where projects are already granted an 8-year CIT exemption, an additional 5-year 50% CIT reduction shall be granted instead
    - Double deductions from the costs of transportation, electricity and water supply for 10 years
    - Additional 25% deduction of the cost of installation or construction of facilities
    - Exemption of import duty on machinery
    - Exemption of import duty on raw materials used for export production
    - Other non-tax incentives
  - Permission to use foreign unskilled workers

# Investment Promotion Policy for Investment in Special Economic Zones (2/2)

## Incentives

❖ In cases of 62 target activities for special economic zones specified by the policy committee on special economic zone development,

- Projects shall receive the following incentives:
  - 8-year corporate income tax exemption and additional 5-year 50% reduction of corporate income tax
  - Double deductions from the costs of transportation, electricity and water supply for 10 years
  - Additional 25% deduction of the cost of installation or construction of facilities
  - Exemption of import duty on machinery
  - Exemption of import duty on raw materials used for export production
  - Other non-tax incentives
- Permission to use foreign unskilled workers

**\*\* Applications must be submitted between  
January 1, 2015 and December 31, 2017 \*\***

# Targeted Activities in the SEZs

13 Industrial Sectors (62 sub-sectors)	Tak	Sa Kaeo	Trat	Mukdahan	Songklah
1. Agricultural, fishery and related industries	✓	✓	✓	✓	✓
2. Ceramics products	✓				
3. Textile, garment, and leather industries	✓	✓			✓
4. Manufacture of furniture	✓	✓			✓
5. Gems and jewelry	✓	✓			
6. Medical equipment	✓	✓			
7. Automotive, machinery, and parts	✓	✓			
8. Electrical appliances and electronics	✓	✓		✓	
9. Plastics	✓	✓			
10. Medicine	✓	✓			
11. Logistics	✓	✓	✓	✓	✓
12. Industrial estates/zones	✓	✓	✓	✓	✓
13. Tourism related industry	✓	✓	✓	✓	✓

## Targeted Activities in the SEZs

13 Industrial Sectors (62 sub-sectors)	Nong Khai	Nakhon Phanom	Kanchanaburi	Nakhon Phanom	Narathiwat
1. Agricultural, fishery and related industries	✓	✓	✓	✓	Eligible for Investment Promotion Policy for Industrial Development in Border Provinces in Southern Thailand
2. Ceramics products			✓	✓	
3. Textile, garment, and leather industries	✓	✓	✓	✓	
4. Manufacture of furniture		✓	✓	✓	
5. Gems and jewelry		✓	✓	✓	
6. Medical equipment		✓	✓	✓	
7. Automotive, machinery, and parts			✓	✓	
8. Electrical appliances and electronics			✓	✓	
9. Plastics		✓	✓	✓	
10. Medicine		✓	✓	✓	
11. Logistics	✓	✓	✓	✓	
12. Industrial estates/zones	✓	✓	✓	✓	
13. Tourism related industry	✓	✓	✓	✓	

# Measure for Improvement of Production Efficiency

**Consists of 3 sub - measures :**

- 1) Machinery upgrade to promote energy conservation, alternative energy utilization or reduction of environmental impact.**
- 2) Machinery upgrade to improve production efficiency e.g. utilizing machinery automation in existing production lines.**
- 3) Investment in R&D and advanced engineering design for efficiency improvement (Investment must not be less than 1 percent of the total revenue for the first 3 years or 0.5 percent for SMEs)**

## Conditions

- Existing projects, whether BOI or non-BOI promoted. In the case of non-BOI promoted projects the activity must be eligible for investment promotion by the Board of Investment.
- BOI promoted projects can also apply for this measure when the corporate income tax exemption or reduction period expires, or in case the respective project(s) does not receive a corporate income tax exemption.
- The minimum capital investment must not be less than 1 million Baht (excluding cost of land and working capital) except SMEs; the minimum capital investment must not be less than 5 million Baht (excluding cost of land and working capital).
- Project must complete implementation within three years from the date the promotion certificate is issued.

## Incentives

- Exemption of import duty for machinery
- 3-year corporate income tax exemption on the revenue of an existing project, accounting for 50 percent of the investment under this measure (excluding cost of land and working capital)
- Corporate income tax exemption period shall start from the date of revenue derivation after promotion certificate is issued.



# Investment Acceleration Measures

# Investment Acceleration Measures

## Eligibility Criteria

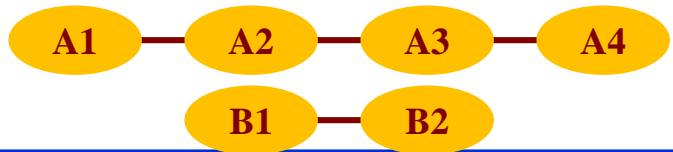
- (1) Applications submitted during Jan 1, 2014 to June 30, 2016
- (2) Revenue generated by end of 2017.
- (3) Applicable to BOI categories entitled to CIT exemption

# Investment Acceleration Measures

<i>Actual investment made representing % of total investment indicated in investment promotion certificates (excluding land cost and working capital)</i>	Additional CIT Exemption*	
	Outside Border SEZs	Inside Border SEZs
<u>At least 70% by the end of June 2016</u>	4 yrs. + 50% reduction for 5 yrs.	4 yrs. + 50% reduction for 5 yrs.
<u>At least 50% by the end of June 2016</u>	3 yrs. + 50% reduction for 5 yrs.	3 yrs. + 50% reduction for 5 yrs.
<u>At least 50% by the end of December 2016</u>	3 yrs. + 50% reduction for 5 yrs.	3 yrs. + 50% reduction for 5 yrs.
<u>Less than 50% by the end of December 2016</u>	1 yr.	2 yrs.

*Note: Every case shall be granted CIT exemption not over 8 years in total*

# Summary of investment promotion measures



## 1 Activity-based Incentives

## 2 Additional Incentives

1	<b>Merit-based</b>	6 Activities including R&D, Fund Donation, IP Licensing Fee, Advanced Technology Training, Local Suppliers Development, Product and Packaging Design.
2	<b>Area-based</b>	1. Promoted Industrial Estates/Zones 2. Science and Technology Parks 3. 20 Provinces with lowest per capita income 4. 10 Special Economic Development Zones 5. Clusters (Super cluster and other targeted clusters) 6. 4 Southern border provinces + 4 districts in Songkhla
3	<b>SMEs</b>	Relaxation of criteria / additional incentives for 38 activities, in which Thai SMEs have high potential.

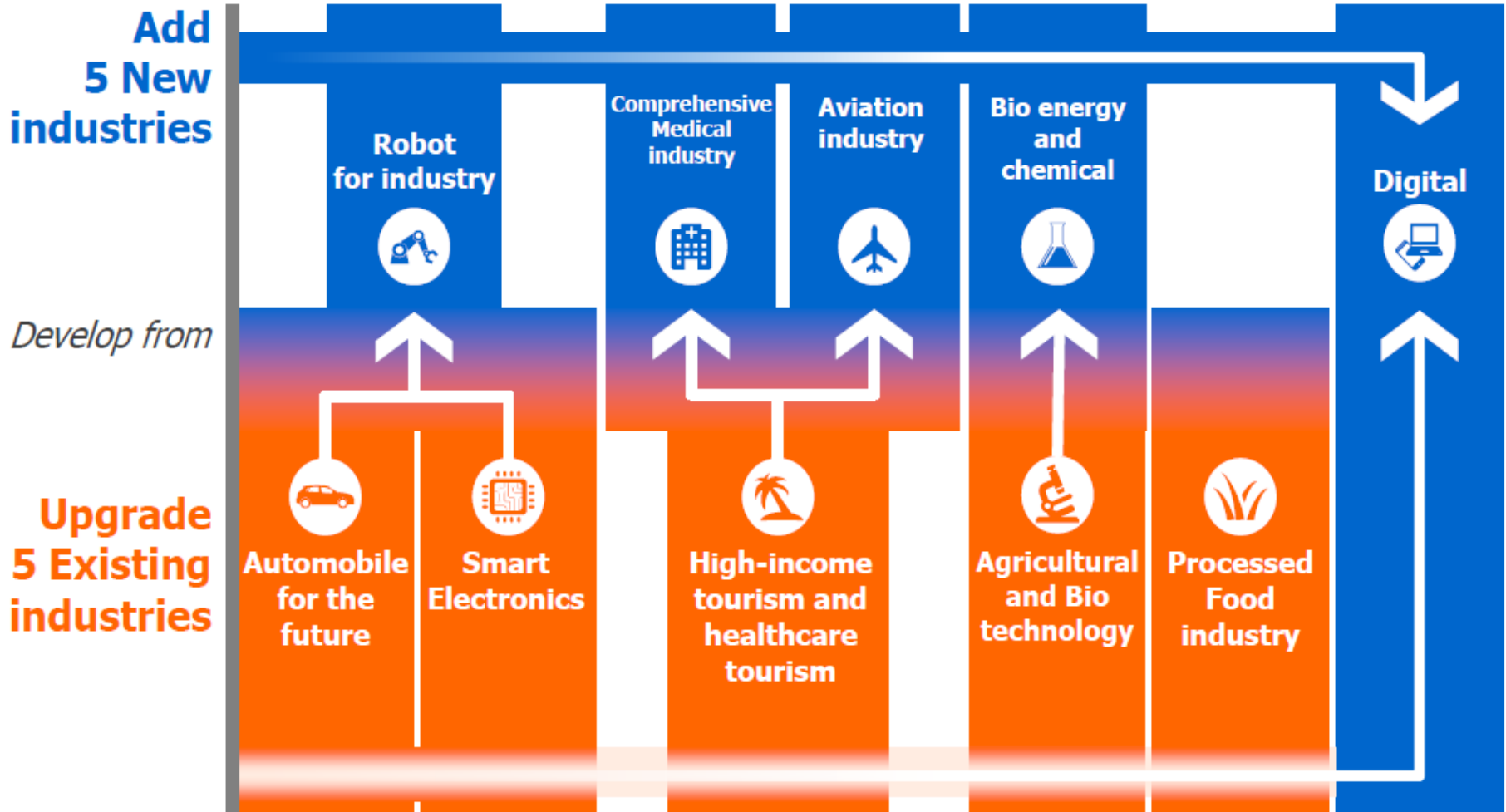
**Investment  
Acceleration  
Measure**

## 3 Measures to Promote Productivity

- Investment in machinery replacement for energy conservation, use of renewable energy, reduction of environmental impacts
- Investment in machinery replacement for improvement of production efficiency i.e. automation
- Investment in R&D activities or Engineering Designs.

# New Cluster Development Policy

## Existing and New S-Curve Industries –New Engines of Growth



# Investment Promotion policy : Super Cluster

## Super Cluster

- **Automotive and Parts Cluster**
- **Electrical Appliances, Electronic and Telecommunication Cluster**
- **Digital Cluster**
- **Eco-Friendly Chemical and Plastics cluster**
- **Food Innopolis**
- **Aviation & Aerospace Cluster**
- **Automations and Robotics Cluster**
- **Medical Hub**

# Investment Incentives for Superclusters

## Tax

- ✓ 8-year corporate income tax exemption and an additional 5-year reduction of 50%
- ✓ For future-driven industries with significant importance, the Ministry of Finance will consider granting 10-15 years corporate income tax exemption
- ✓ Import duty exemption on machinery
- ✓ Personal income tax exemption for renowned specialists who work in the specified areas, both Thais and foreigners

## Financial

Competitiveness fund (10 Billion baht or 5 Billion Rubles)

## Non Tax

- ✓ Consideration of granting Permanent Residence to leading specialists
- ✓ Permission for foreigners to own land to implement promoted businesses

# Obligatory Conditions to Receive Cluster Incentives

## Conditions For Cluster Incentives

1

Must cooperate with academic institutions / research institutions / the Center of Excellence in the cluster area to develop human resources and improve the level of technology e.g.

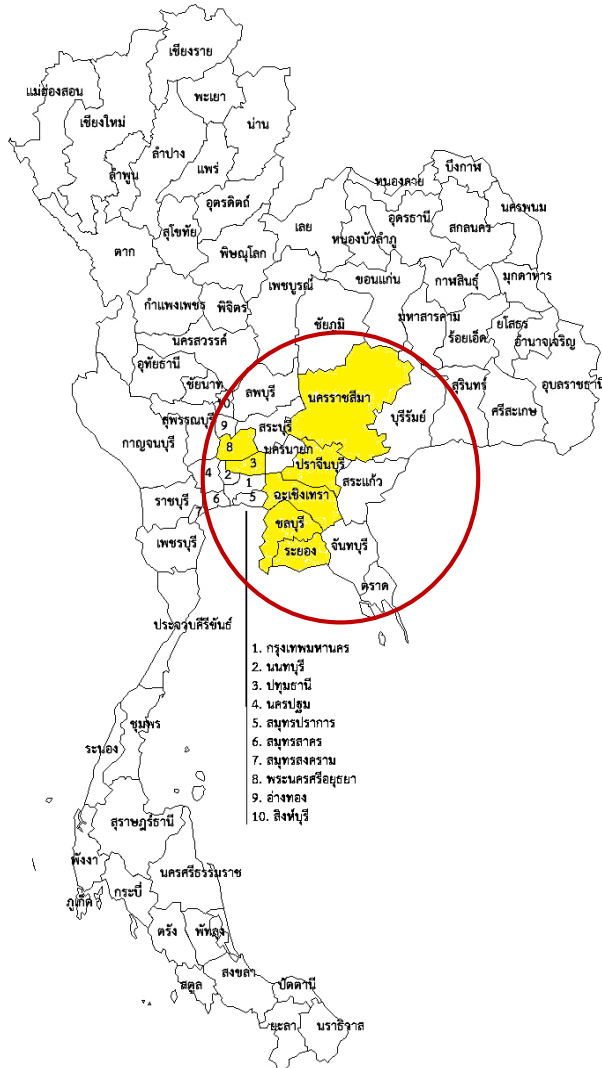
- Cooperate with the Talent Mobility / Work-integrated Learning / Co-operative Education / Dual systems
- Cooperate to develop human resources or technology as approved by the Board of Investment

2

Must apply for investment promotion within **2016** and commence operations within **2017** to accelerate investment. However, under certain conditions and necessities, i.e. large-scale projects, the BOI will give due consideration as deemed appropriate.



# Automotive and Parts Super Cluster



**7 Provinces** : Ayuddhaya, Patumthani, Chon Buri, Rayong, Chacheongsao, Prachinburi, Nakorn Ratchasrima

## Target Activities

**Manufacture of Motorcycle with engine size  $\geq 248$  CC. (only for projects with forming of engine parts)**

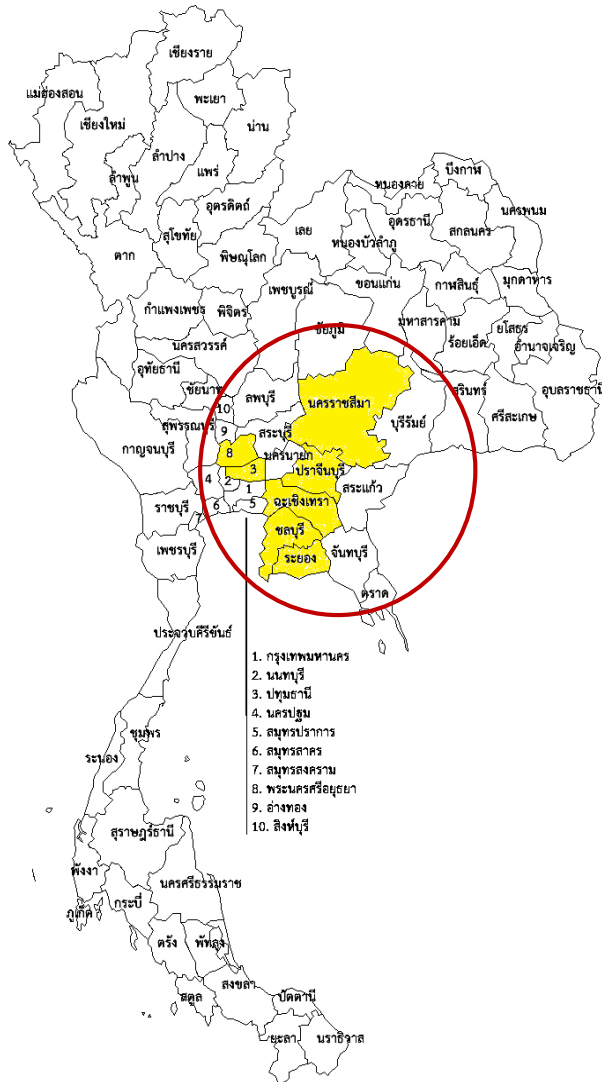
**Manufacture of Automobile Engines**

**Manufacture of Important Parts that are not locally produced or are few i.e.**

- Parts using advance technology
- Safety and Energy Efficient System
- Equipment for Hybrid, EV, PHEV cars
- Fuel injection parts/ Transmission/ Engine System

**Manufacture of Automobile Tires**

# Electrical Appliances, Electronic and Telecommunication Super Cluster



**7 Provinces : Ayuddhaya, Patumthani, Chon Buri, Rayong, Chachoengsao, Prachinburi, Nakorn Ratchasima**

## Target Activities

### Electronic Design

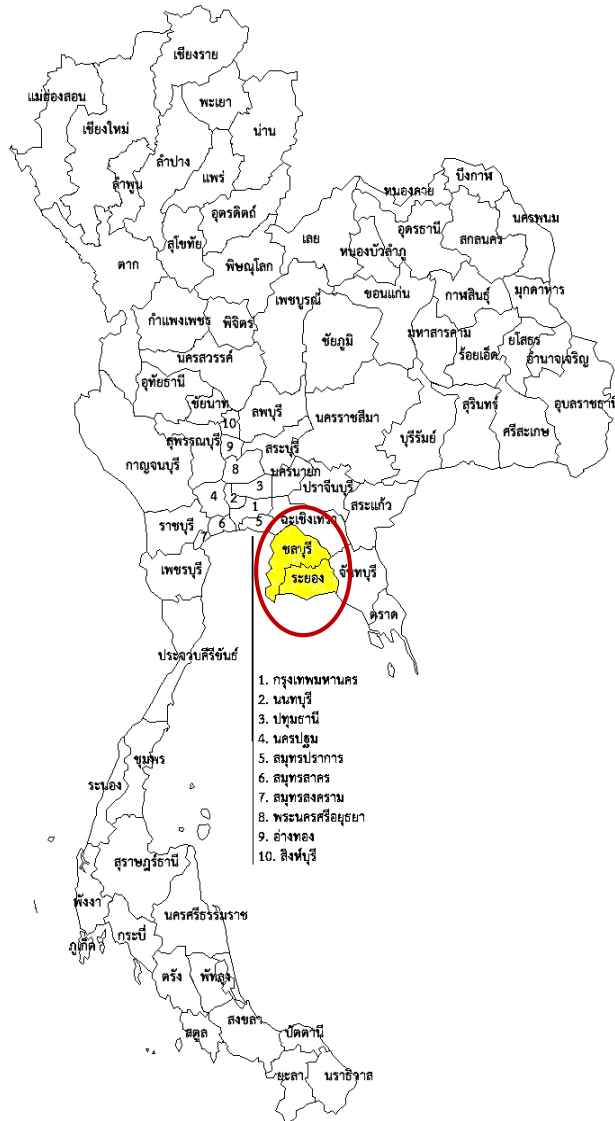
e.g. Microelectronics Design และ Embedded System Design

### Electronic products and parts using advance technology

e.g. telecommunication equipment, electronic parts for medical devices / automotive / industrial works, Hard Disk Drive, Solid State Drive

**Advanced Technology Electrical Appliances** e.g. Internet of Things

# Eco-friendly Petrochemical and Chemical Products Super Cluster



**2 provinces : Chon Buri and Rayong**

## Target Activities

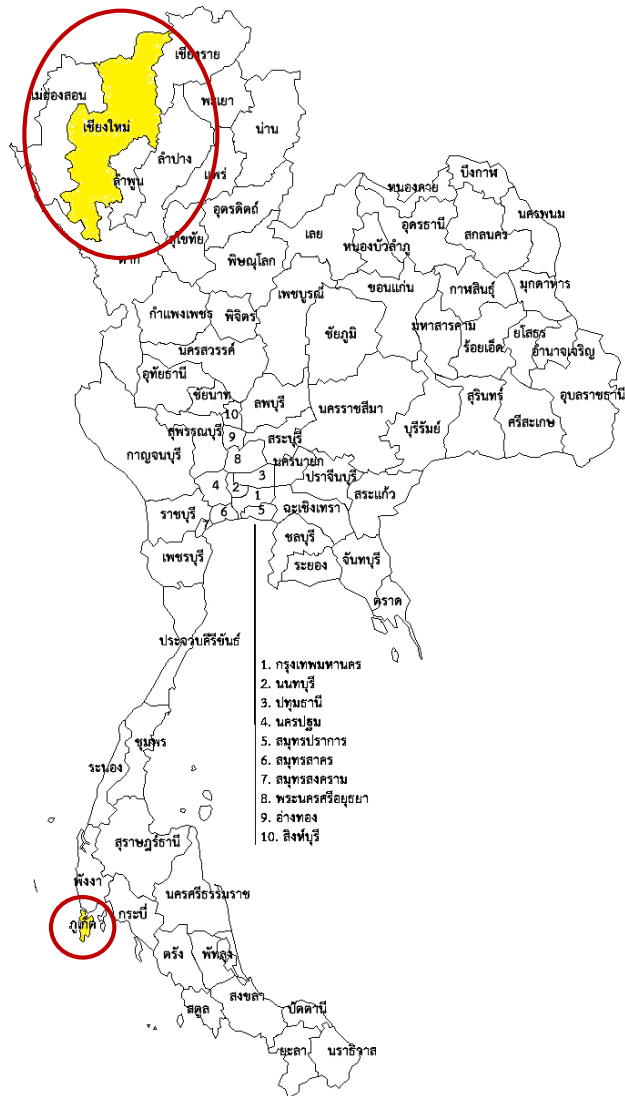
**Petrochemical or Specialty Chemical Products**

**Plastic or Bio-chemical products**

**Bio-plastic products**

**Manufacture of paper container coated with bio-plastic**

# Digital Industry Super Cluster



**2 provinces : Chiang Mai and Phuket**

## Target Activities

**Software** (Embedded Software, Enterprise Software, Digital Content)

**Cloud Service**

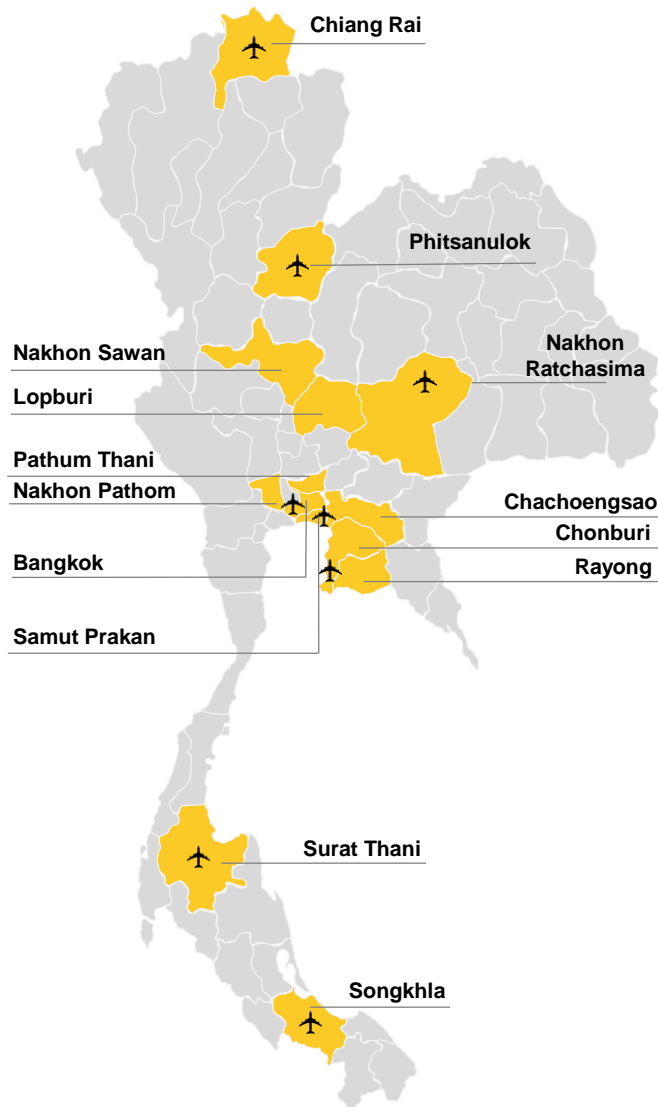
**Data Center**

**Software Park**

**Movie Town**

**Thai Motion Picture Production and Motion Picture Supporting Services**

# Aviation & Aerospace Cluster



**14 Provinces** : Bangkok, Samut Prakan, Nakhon Pathom, Pathum Thani, Chachoengsao, Chonburi, Rayong, Chiang rai, Phitsanulok, Nakhon Sawan, Lopburi, Nakhon Ratchasima, Surat Thani, Songkhla

## Target Activities

### Manufacture or MRO

- Airframe, Airframe parts
- Critical parts e.g. Engine and parts, Propeller
- Appliance e.g. Flight recorder, Radar
- Telecommunication/Electronic products
- Electronic Design
- Embedded Software, High Value – Added Software

### Manufacture of space devices

- Parts or equipment of Rocket, Space craft, Space vehicle, Propulsion unit part and Auxiliary equipment
- Search, Detection, Navigation, Guidance, Aeronautical, Nautical system and instrument

### Training Center for pilot and technician

# Automation & Robotics Cluster

## Target Activities

### **Manufacture or Assembly of Robots & Automation equipment and parts**

- Machinery /Equipment with engineering design
- Machinery, Equipment & parts / Repair of Mould
- **Assembling of Automation Machinery/Equipment, Robots & parts\***

### **Service and Public Utilities**

- Research & Development
- Engineering Design
- Scientific Laboratories
- Calibration Services
- Vocational Training Centers
- **Innovation Incubation Centers\***



streamline approval process



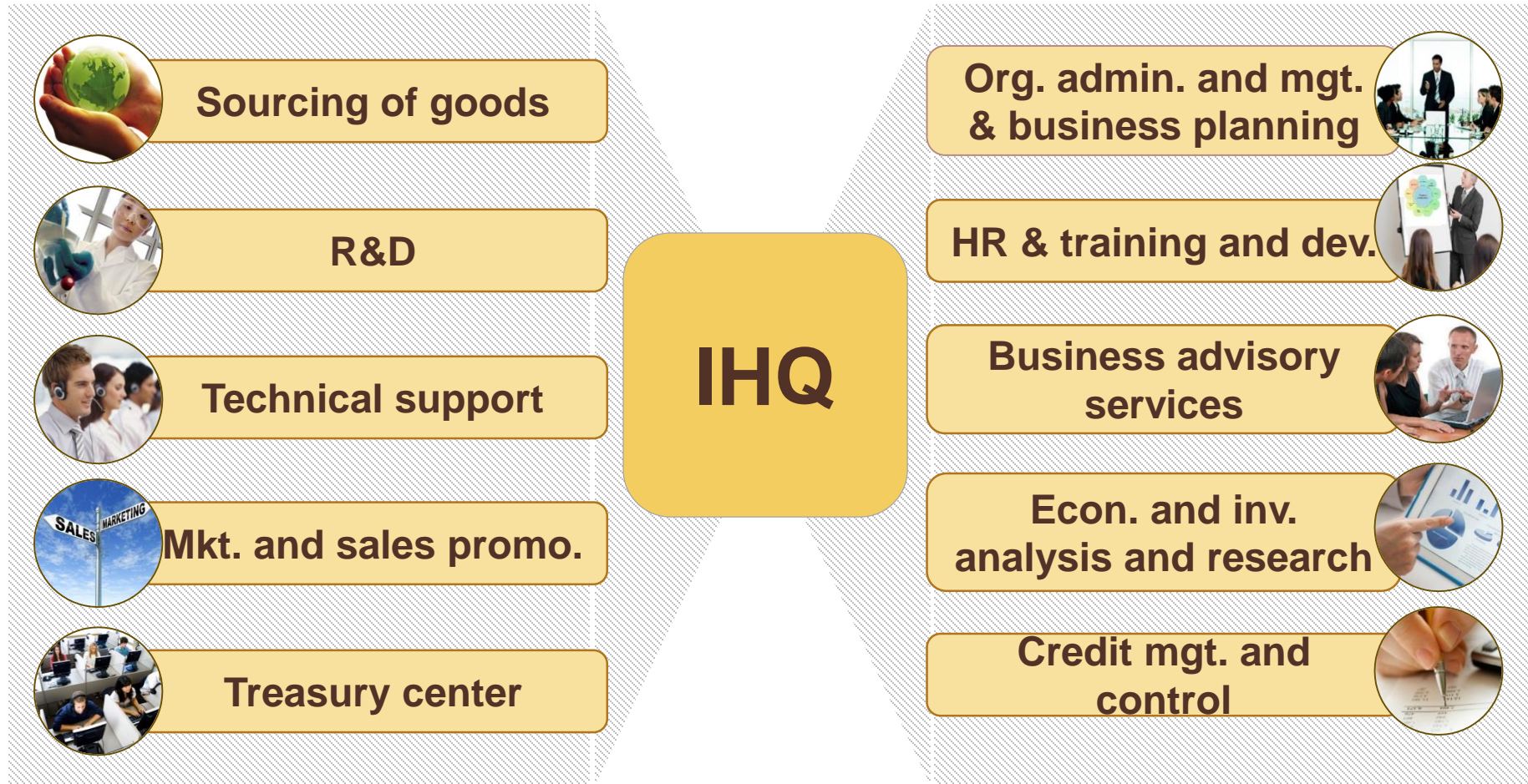
## Target Activities

### **Software Development and Systems Integration**

- Systems Integration Design
- Electronic Design
- Installing automated or robotic systems
- Embedded Software, Big Data Analytics SW, Controlling and Commanding SW, Business Process management, IoT,



# International Headquarters (IHQ): Scope of Activities





# International Headquarters (IHQ): Special Tax Regime

## Corporate Income Tax

- **CIT exemption**  
(only services provided to foreign branches or AE)
- **10% of CIT**  
(only income derived from its branches or AE in Thailand)
- **Tax exemption of NP**  
from revenue from purchase and sale of goods to its foreign branches or AE and such goods are not imported to TH (OUT-OUT)

## Personal Income Tax

**Tax rate at the rate of 15%** for expatriates in specialist or executive level working in IHQ.

## Specific Business Tax

**Tax exemption on loan** taken out by IHQ to relend to its branches or AE in TH and abroad.

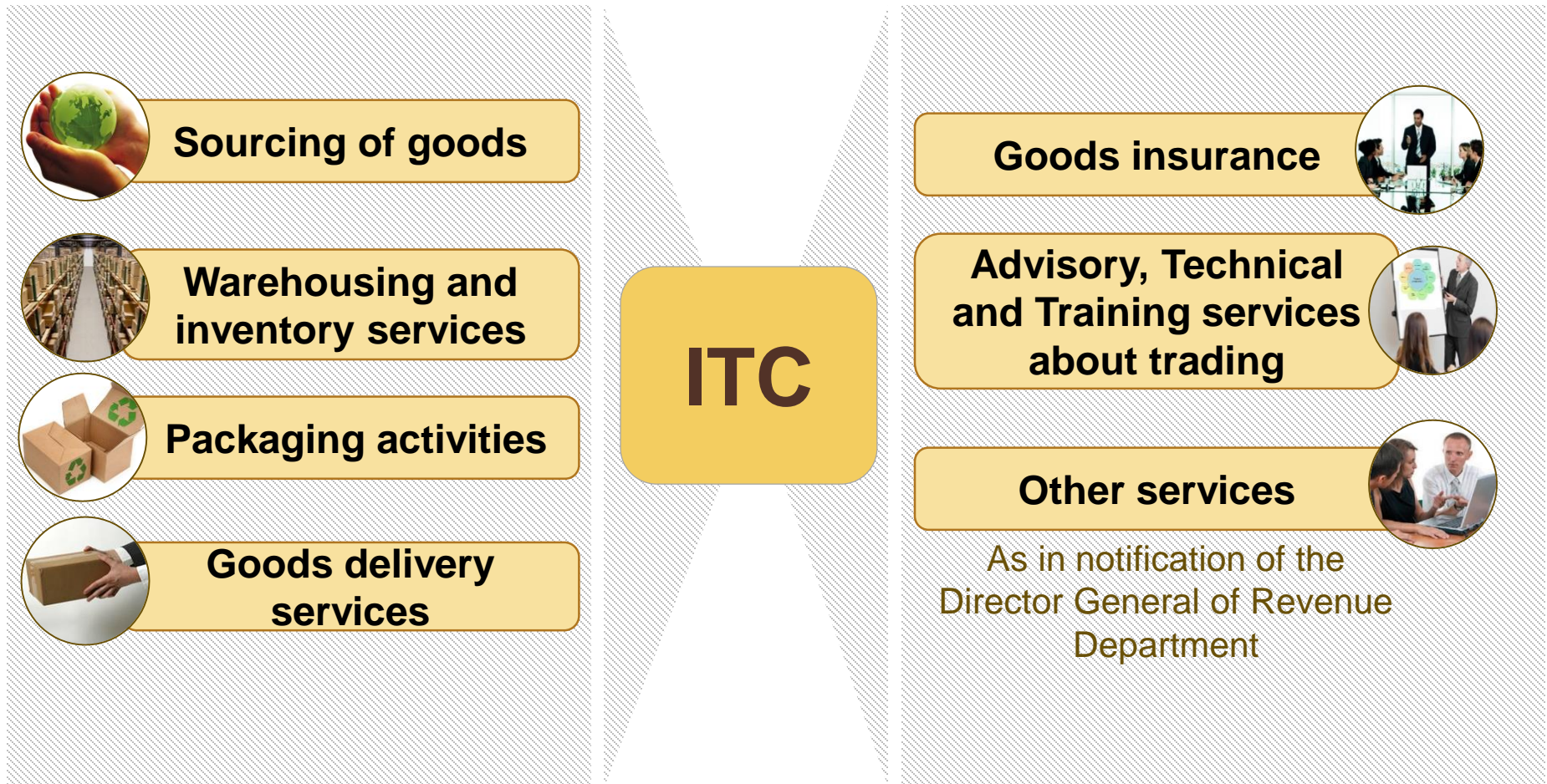
## Withholding Tax

**Tax exemption on interest** received from its branches or AE in TH and abroad for loans granted in accordance with BOI regulations

Note: NP = Net profits, AE = associated enterprises



# International Trading Centers (ITC): Scope of Activities



# International Trading Centers (ITC): Special Tax Regime

## Corporate Income Tax

**CIT exemption** of net profits from revenue from purchase and sale of goods to its foreign branches or associated enterprises and such goods are not imported to Thailand (**OUT-OUT**), including revenue from marketing and logistics abroad.

## Personal Income Tax

The tax rate of **15%** for expatriates in specialist or executive level working in ITC.

# Examples of IHQ / ROH in Thailand



1 Investment Incentives

2 Specific Investment Promotion Policy

**3 BOI Services**

# BOI Offers Manifold Support Services

## BOI Support Services



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

**Investment Matchmaking Program**

**Subcontracting Development  
Program by BUILD Unit**

**ASEAN Supporting Industry Database**

**Interaction with other govt. agencies  
on behalf of investors**

**Country desks**

**Overseas offices**

# One Start One-Stop Investment Center (OSOS)

Facilitate  
business  
negotiation

Easing & speeding  
procedures for new  
investors to start up a  
business



Consolidating staff  
from numerous  
investment-related  
agencies

Assist investors with various  
applications

- Register a company
- Obtain investment promotion privileges
- Obtain a foreign business license
- Complete an EIA report
- Permission to use land for industrial operations
- Utilities, etc.

**OSOS**

**Visa & Work permit  
renewal across the hall**







ระบบอิเล็กทรอนิกส์สำหรับงานสิทธิ  
และประโยชน์ด้านเครื่องจักร  
(eMT Online) + เฟส 2



ระบบงานช่างฝีมือ  
(e-Expert System)



ระบบอิเล็กทรอนิกส์สำหรับงานสิทธิ  
และประโยชน์ด้านวัตถุดิบ  
(RMTS 2011)



ระบบสนับสนุนงานส่งเสริมการลงทุน  
(e-Investment)



ระบบการขอใช้สิทธิประโยชน์ด้านภาษี  
ผ่านระบบอิเล็กทรอนิกส์  
(e-Tax)



ระบบรายงานผลประกอบการ  
และรายงานความคืบหน้าโครงการ  
(e-Monitoring)



## **Thailand Board of Investment**

**555 Vibhavadi-Rangsit Rd.,**

**Chatuchak, Bangkok 10900**

**Tel.: (+66) 2553 8111    Fax: (+66) 2553 8222**

**E-Mail : [head@boi.go.th](mailto:head@boi.go.th)**

**Website : [www.boi.go.th](http://www.boi.go.th)**