

BOI's Support Policy and Measures

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AGENDA

- 01 Introduction to Board of Investment (BOI)
- 02 **BOI's Support Policy and Measures**
- 03 BOI Support Services

Introduction to the BOI



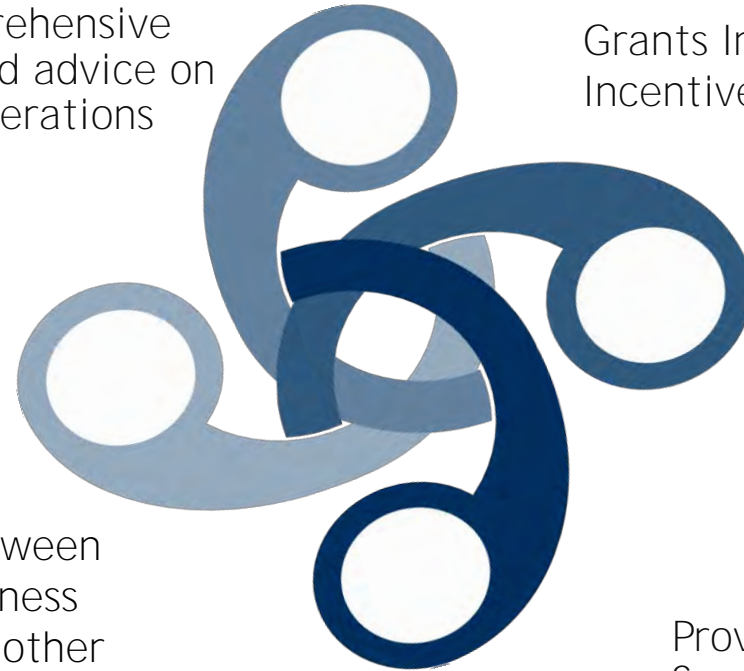
**BOI is a government agency
under the Office of
the Prime Minister**

Provides comprehensive information and advice on establishing operations in Thailand

Coordinates between the foreign business community and other public agencies

Grants Investment Incentives

Provides Business Support Services for Investors





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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

Standard Incentives

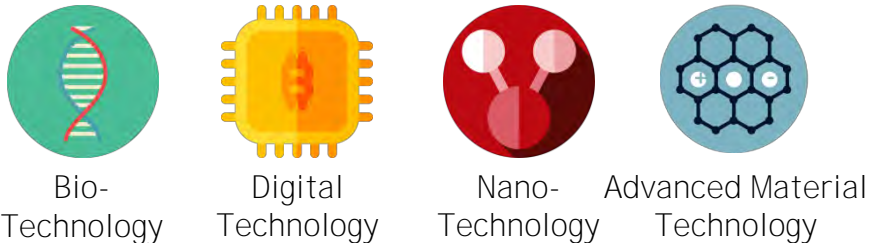
Activity-Based



≤ 8 years CIT exemption

Technology-Based

- Targeted Core Technologies -



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

8 years

CIT exemption

0 year

		Exemption CIT	Exemption Import duties on machinery	Exemption Import duties on raw materials	Non-tax incentives
A1	Knowledge-based activities focusing on R&D and design to enhance the country's competitiveness	8+ Merit* years	✓	✓	✓
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 years	✓	✓	✓
A3	High technology activities which are important to the development of the country, with a few investments already existing in Thailand	5+ Merit years	✓	✓	✓
A4	Activities with lower technology than A1-A3 but which add value to domestic resources and strengthen the supply chain	3+ Merit years	✓	✓	✓
B1	Supporting industry that does not use high technology, but is still important to the value chain	-+ Merit years	✓	✓	✓
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.

*No maximum exemptible CIT



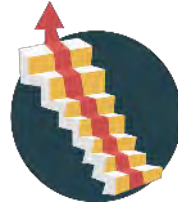
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One Start One Stop Investment Center (OSOS)



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





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For More
Information

