

# Investment Supports and Opportunities

## 投资促进与机遇

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**Dr. Ratchanee Wattanawisitporn**

Executive Director

Foreign Investment Marketing Division

Thailand Board of Investment

**泰国投资促进委员会外国投资市场处主任 - 拉察妮博士**

# AGENDA

## 题目



01

Thailand's General Economic  
Situation and Investment Status  
泰国总体经济与投资形势

02

Supportive Investment Policy  
& Updates 投资鼓励政策最新动态

03

Responsive Measures for  
COVID-19 Outbreak  
应对新冠肺炎疫情的举措

04

BOI Supporting Services  
BOI 支持服务



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# Thailand Economic Statistics 泰国经济统计数据



## Thailand 泰国 GDP<sup>1</sup>

RMB 3.72 Trillion 3.72 万亿元人民币

Greater than CLMV Combined  
高于柬老缅越4国的经济总量之合



## GDP Growth 增量 2019<sup>2</sup>

Annual Growth Rate 2.4% 年增长率保持 2.4%

GDP per capita RMB 人均 GDP = 54,682.59 元人民币



## 2<sup>nd</sup> Highest Household Consumption in ASEAN<sup>4</sup> 东盟国家中家庭消费列居第2位

RMB 1.74 Trillion<sup>2</sup> 1.74 万亿元人民币

52 Million Middle Class Consumers<sup>3</sup>  
中产阶级消费者人口5,200万



## Among Top 3 Export Bases in ASEAN

位居东盟国家三大基地国家

Exports totaled RMB 1.74 Trillion in 2019<sup>5</sup>  
2019年创出口总值1.74万亿元人民币

## Top 5 Highest Exports

## 出口产业前 5 强

Unit: Billion RMB



Motor Cars,  
Parts and  
Accessories  
汽车及零部件  
192.97  
(11.1%)



Computers  
and Parts  
电脑及零部件  
128.94  
(7.4%)



Precious  
Stones and  
Jewelry  
珠宝首饰  
111.05  
(6.4%)



Natural  
Rubber  
Products  
天然橡胶产品  
97.42  
(4.6%)



Plastics  
塑料制品  
64.92  
(3.7%)

## Top 5 Major Trading Partners

## 五大主要合作夥伴国

Unit: Billion RMB



USA 美国  
221.78



China 中国  
206.07



Japan 日本  
173.77



Vietnam 越南  
85.70



Malaysia 马来西亚  
82.86

# Location & Market Access 区位优势与市场准入



## Thailand Market 泰国市场

- Population: 69 Million<sup>1</sup>
- Middle Class Consumers: 52 Million<sup>2</sup>
- 人口6,900万
- 中产阶级消费者5,200万

## Cambodia, Laos, Myanmar, Vietnam, Thailand

### 柬老缅越泰

- 242 Million Consumers<sup>3</sup>
- Within 1,000 KM
- 消费者2.42亿
- 覆盖方圆1,000公里范围

## ASEAN Economic Community 东盟经济共同体

- 645 Million Consumers<sup>4</sup> 消费者6.45亿
- Within 3,000 KM 覆盖方圆3000公里范围
- 5<sup>th</sup> Largest Economy Globally (RMB 21.24 Trillion) 全球第五大经济体 (21.24万亿元人民币)

## Greater Asia Region 大亚洲地区

- 4.6 Billion Consumers<sup>5</sup>
- Within 5,000 KM
- 消费者46亿
- 覆盖方圆5,000公里范围

Source: <sup>1,3</sup>World Bank (2019), <sup>2</sup>Deloitte (2016), <sup>4</sup>ASEAN (2018), <sup>5</sup>World Meters (2019), ASEAN Key Figures 2019

资料来源：世界银行 (2019)、Deloitte (2016)、东盟(2018)、世界统计 (2019)、东盟关键指标 2019。

# Thailand's Free Trade Agreement 泰国签定的自由贸易区协定

Nowadays, Thailand has 13 FTAs that entered into force (total of 18 nations)

如今，泰国已同各国签署生效13份自由贸易区协定（涵盖18个国家与地区）





# Thailand's Competitiveness Rankings 泰国的全球竞争力排名



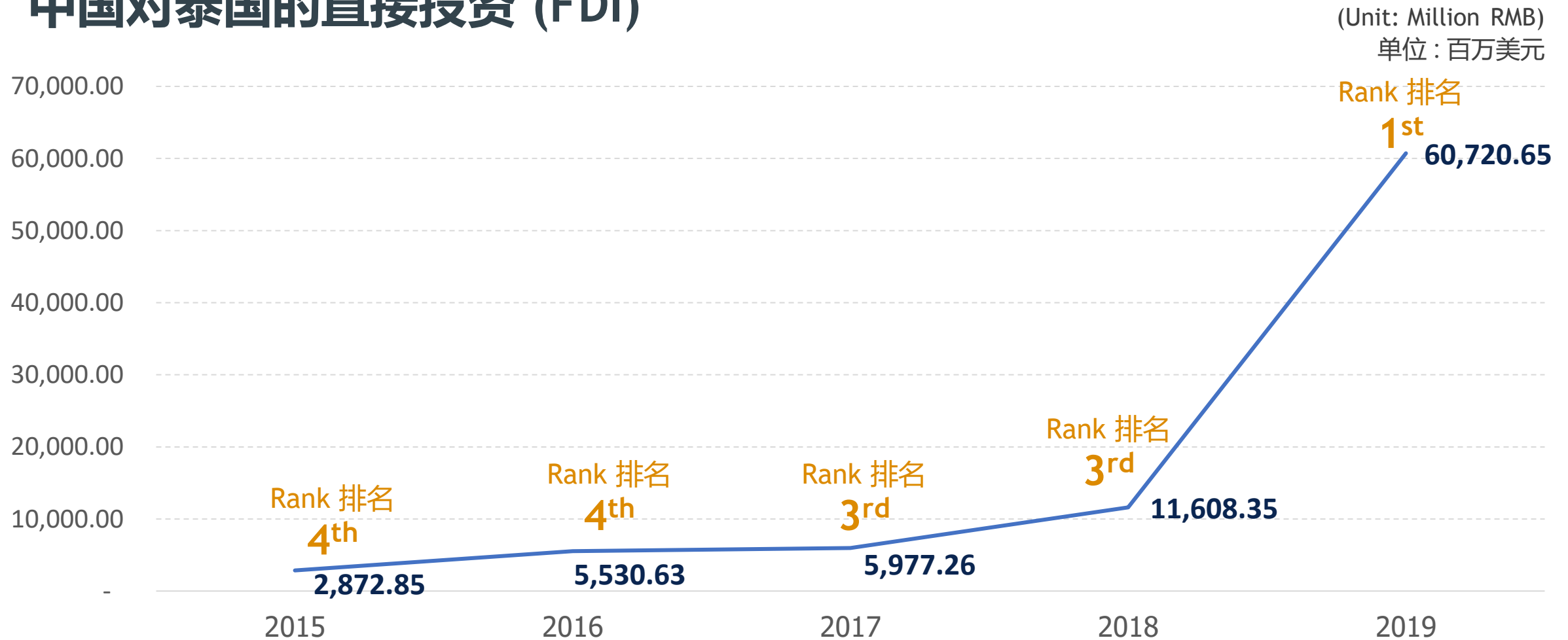
Index 指标	Year 年	Score 得分	Global Ranking 世界排名	Asia Ranking 亚洲排名	ASEAN Ranking 东盟排名
Ease of Doing Business Index 经商便利度指数	2020	80.1	21	5	3
Global Competitiveness Ranking 4.0 全球竞争力排名 4.0	2019	68.1	40	8	3
Logistics Performance Index Ranking 物流成效指标排名	2018	3.41	32	9	2
IMD World Competitiveness Index IMD 世界竞争力指数	2019	-	25	6	3
IMD World Digital Competitiveness Ranking IMD 世界数字化竞争力排名	2019	68.43	40	8	3
Global Talent Competitiveness Index 全球人才竞争力指数	2019	53.84	43	10	4
Global Innovation Index 全球创新指数	2019	38.63	43	8	4
Inclusive Development Index * 包容性发展指数	2018	4.24	17	2	2

Note: \* Ranking in Emerging Economies Group 新兴经济体集团排名

Source: World Bank, IMD Business School, INSEAD, World Intellectual Property Organization and World Economic Forum

# Foreign Direct Investment (FDI) From China in Thailand

## 中国对泰国的直接投资 (FDI)



\*Ranking shown above is a ranking of China's FDI in Thailand (ranked by country)

\* 排名显示中国对泰国的直接投资情况 (国家所作的排名)

Note: Exchange rate 1 RMB = 4.31 THB (Bank of Thailand, as of 12 June 2020) 注：兑换率 1 元人民币 = 4.31 泰铢 (泰国中央银行 2020年6月12日)

Source: Thailand Board of Investment 资料来源：泰国投资促进委员会



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# BOI's Investment Incentives 泰国投资促进优惠套餐

## Tax Incentives 税务优惠

- Corporate income tax exemption
- 50% reduction of corporate income tax after the expiry of tax exemption period
- 50% CIT reduction within 10 years
- Investment Tax Allowance (ITA)
- Exemption of import duties on machinery
- Exemption of import duties on raw materials (used in the manufacture of exports and for R&D purposes)
- 豁免企业所得税
- 豁免税期后企业所得税减半
- 企业所得税减半10年
- 投资抵减
- 进口机械设备免征关税
- 进口原材料免征关税 (仅用于生产出口商品或研发用途)

## Non-Tax Incentives 非税务优惠



# BOI Investment Incentive Scheme BOI 投资优惠专案

## Standard Incentives 标准优惠方案

### Activity-Based 基于产业活动



**≤ 8 years CIT exemption**  
**豁免企业所得税高达8年**

### Technology-Based 基于科技

- Targeted Core Technologies -  
- 目标关键科技



Bio-Technology 生物科技    Digital Technology 数字化科技    Nano-Technology 奈米科技    Advanced Material Technology 高级材料科技

**10 years CIT exemption**  
**10年免征企业收入所得税**

## Additional Incentives 额外优惠方案

### Merit-Based 基于额外优点

- Research & Development (R&D) 研究开发 (R&D)
- Support academic / research institutes, or technology and human resource development fund 科研院所支持或科技与人力发展基金支持
- IP licensing fee 专利权许可证手续费
- Advanced technology training 高等科技培训
- Development of local suppliers 发展地方供应链
- Product and packaging design 产品与包材设计



### Area-Based 基于投资地段

- EEC 3 provinces 东部经济走廊(EEC) 3 个府
- SEZ 10 provinces 边境经济特区 10 个府
- Southern border provinces 南部边境府治
- 20 provinces with lowest income 收入最低的20个府
- Industrial Estates/Zones 工业园区
- Science and Technology Parks (TSP, Food Innopolis, Space Krenovation Park) 科学技术产业园 (TSP、食品产业园、空间创新产业园)



# Standard Product-Based Incentive Packages 投资鼓励优惠标准套餐 (基于产品)

		CIT Exemption 豁免企业所得税	Exemption Import duties on machinery 机械装备进口免关税	Exemption Import duties on raw materials 原材料进口免关税	Non-tax Incentives 非税务优惠
<div>8 Years 年</div> <div>CIT exemption</div> <div>0 year 年</div>	A1	Knowledge-based activities focusing on R&D and design to enhance the country's competitiveness 基于知识的产业活动，聚焦研发和设计以提升国家竞争力。 <b>8+ Merit 额外优惠</b> years 年 no cap 无上限	✓	✓	✓
	A2	Infrastructure activities for the country's development, activities using technology to create value-added, with no or very existing investments in Thailand 靠科技实现产品增值，泰国前所未有的产业。 <b>8+ Merit 额外优惠</b> Years 年	✓	✓	✓
	A3	High technology activities which are important to the development of the country, with a few investments already existing in Thailand 对国家有重大意义的高科技产业活动，在泰国现有产业量较少。 <b>5+ Merit 额外优惠</b> Years 年	✓	✓	✓
	A4	Activities with lower technology than A1-A3 but which add value to domestic resources and strengthen the supply chain 与A1-A3类别相比科技含量较少，但有利于泰国资源增值与强化供应链。 <b>3+ Merit 额外优惠</b> Years 年	✓	✓	✓
	B1	Supporting industry that does not use high technology, but is still important to the value chain 支持低科技含量产业，但仍对价值链有利。 <b>— + Merit 额外优惠</b> Years 年	✓	✓	✓
	B2	Supporting industry that does not use high technology, but is still important to the value chain 支持低科技含量产业，但仍对价值链有利。 <b>—</b> Years 年	—	✓	✓

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

优惠条件基于多方面的关键因素，包括科技水平、供应链中的角色和投资地段。

# New Incentive Packages in Eastern Economic Corridor

## 东部经济走廊新优惠套餐



### Targeted Locations 目标地段：

Investment projects must be located in Chachoengsao, Chonburi or Rayong. 投资项目必须处在：**北柳、春武里、或罗勇府。**



### Targeted Activities 目标产业：

- New incentives target investment projects that qualify for at least 5-year tax holidays (i.e. Group A1, A2, A3 ), including Technology and Innovation Development activities under Section 8.
- Does not apply to activities that have no specific location or those required to be located in areas outside EEC.
- 新优惠目标：投资项目须符合至少5年豁免关税资格（例如：A1、A2、A3），包括科技与创新研发，第8章节以内的投资活动。
- 非无具体投资地段的产业，或者要求设在EEC以外地区的产业。



### Application Periods 申请期限：

- Projects located in the EEC general area must submit applications by **31 December 2021**
- Projects located in EECi, EECd, EECa or EEDmd are eligible for the incentives with no application deadline.
- 本身已设于EEC主要区域的项目，必须在2021年12月31日前提出申请。
- 座落于 EECi, EECd, EECa 或 EEDmd，并具备取得优惠资格，无申请限期。

# New Tax Incentives Scheme under New EEC Packages

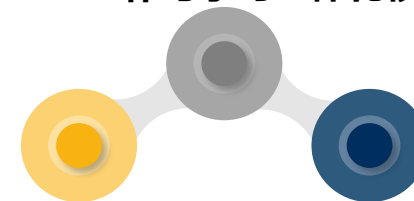
## 最新 EEC 内税务优惠系列

Targeted Activities (Basic Incentive) 目标产业 (基本优惠资格)	1. HRD Criteria * 符合人力资源发展中心 (HRD) 条件, 所有EEC区域	2. Location Criteria 投资地点条件
		EECi / EECa EECd / EECmd
		Industrial Estates or BOI Promoted Industrial Parks 工业园区或者BOI支持的工业园
A1 / A2 CIT Exemption 8 years 豁免企业 所得税 8 年	+ Reduction of CIT 50% for 3 years 企业所得税减半 3 年	+ Reduction of CIT 50% for 2 years 企业所得税减半 2 年
A3 CIT Exemption 5 years 豁免企业 所得税 5 年	+ Reduction of CIT 50% for 3 years 企业所得税减半 3 年	+ Reduction of CIT 50% for 2 years 企业所得税减半 2 年
		OR 或
		+ Exemption of CIT for 1 year 豁免企业所得税 1 年
Section 8 CIT Exemption 10 years 第 8 章节 另加豁免企业所得税2年	+ Exemption of CIT for 2 years 豁免企业所得税 2 年	+ Exemption of CIT for 1 year 豁免企业所得税 1 年
		OR 或
		+ Exemption of CIT for 1 year 豁免企业所得税 1 年

### \* For Human Resource Development Criteria 用于人才资源发展条件

- Must establish a cooperation with institutions or organizations to develop human resources in Science & Technology
- The training participants must not be less than 10% of the total number of employees or more than or equal to 40 participants.
- 必须与研究院或机构合作, 建立一个科技领域人力资源开发中心。
- 参与培训人员必须不于公司员工总数的10%, 或者多于或等于40人参与培训。

### Work Integrated learning (WIL) 工作与学习一体化模式



Dual Vocational Training (DVT)  
双元制职业  
教育培训

Co-operative Education (CoE)  
产学合作教育

Applicants can apply for incentives under one or both criteria.  
申请者可以按任何一项条件或兼具两项条件而提出申请



# Investment Stimulation Measure 刺激投资到位措施

## Additional Corporate Tax Incentives 额外的企业所得税优惠

### Criteria 条件



**5** **50%**  
Years CIT  
Reduction  
企业所得税减半

Categories **A1, A2 and A3** except for

- no permanent location projects
- activities 2.17, 6.15, 6.16, 6.17 and 7.24 locating in special economics zone

**A1, A2 and A3** 类, 除了:

- 无永久性项目落地地点
- 从事第 2.17项、6.15项、6.16项、6.17项和7.24项产业活动, 座落于经济特区。

- Extension machinery importation period  
延长机械进口期:  
**not allowed** 不允许
- Extension of **full operation commencement** 延长项目全面启动运营: **considered as appropriate** 视情况而定

Corporate income tax exemption  
**not more than 8 years**  
企业所得税豁免期**不超过8年**

Must have investment capital as followed.

- Not less than 500 million THB from February 6, 2020 to December 30, 2020
- Not less than 1,000 million THB from February 6, 2020 to December 30, 2021

**投资额符合以下情况:**

- 2020年2月6日至12月30日 不少于5亿泰铢
- 2020年2月6日至 2021年12月30日 不少于10 亿泰铢

Effective on the projects that apply for promotion from

**January 2, 2019 to the last working day of 2020.**

**项目申请促投有效期:**

**2019年1月2日至2020年最后一个工作日**

the **evidence of the actual investment capital** in the form as stipulated by the Office of the BOI must be submitted within the last working day of June 2022  
**投资资金到位证明文件**, 必须按照投资促进委员会官员规定的模式, 在2022年6月最后一个工作日之前呈交。

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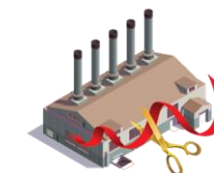
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# Measures to Ease the Impacts of COVID-19 Pandemic (1)

## 应对新冠肺炎疫情影响的举措 (1)

-  1. Extension of the deadline for submitting the application to exercise incentives of corporate income tax exemption  
延长企业所得税豁免申请期限
-  2. Extension of machinery importation period and the full operation start-up for promoted projects applied under the measure for improvement of production efficiency  
延长企业进口机械设备期，以及在产能提效措施下申请项目启动以取得投资促进优惠的期限。
-  3. Extension of timeframe for businesses to obtain international standard certification: ISO 9002, and CMMI or equivalent  
延长企业取得国际质量标准认证的时间框架，例如 ISO9002 和 CMMI 或者同类标准认证。
-  4. Relaxation for temporarily cease operation for more than 2 months  
缓松两个月以上的暂时停工期。
-  5. Relaxation of delayed full operation start-up for general projects  
缓松主要项目全目启动运作的推迟情况。





# Measures to Ease the Impacts of COVID-19 Pandemic (2)

## 应对新冠肺炎疫情影响的举措 (2)



### 6. Support Measures for the Medical Industry 对医疗器材物资产业提供额外支持措施



Incentives for alcohol production for medical use  
医用酒精产品的优惠待遇



Revise the incentives granted for producing raw materials used in medical products  
修订有关医疗器材产业原材料的促进投资优惠资格



Accelerate investment in the medical industry to cope with COVID-19 situation  
为应对新冠肺炎疫情局势而促进加速医疗产业投资

- **Additional 50% CIT deduction** for a period of **3 years** beyond the originally expiry date of corporate income tax exemption effective period
- 企业所得税豁免有效期截止后，额外提供**为期3年的企业所得税减半措施**。
- The application for promotion to be submitted during Jan 1 – Jun 30, 2020
- The production to start and generate an income before Dec 31, 2020
- Distribute/donate domestically at least 50% of the total production amount in 2020-2021
- 取得促投优惠申请期为2020年1月1日至6月30日。
- 产品开始投产及创收必须在2020年12月31日之前。
- 在2020-2021年期间，全部产量的至少50%，供应国内市场或作出捐献。

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# One Start One Stop Investment Center (OSOS) 一站式投资服务中心 (OSOS)



Consolidating staff from numerous investment-related agencies  
与投资事务相关多部门集中联合办公



Easing & speeding procedures for new investors  
为新投资商提供便捷而简易的申请手续流程



Provides comprehensive information and advice on establishing operation in Thailand  
为企业提供在泰投资运营全面化信息与咨询顾问服务



Provides useful contacts with key public and private organizations  
提供有益的联络渠道，直通各官方与民间关键部门。



1-Stop for visas & work permits In 3 hours  
“SMART Visa Program”  
从签证到工作许可证 3 小时内取得，“智慧型签证”服务。



Assist investors with various applications  
多样化的服务投资商应用功能

*More Convenience*  
*Less Time*  
*More Efficiency!*  
**便利、省时、高效!**



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曼谷“詹朱里广场大厦”第18层

Tel: 66(0)2 209 1100  
Fax: 66(0)2 209 1199  
Email: osos@boi.go.th

# BOI E-Services 数字化服务电子平台



## E-Submission 电子文件提交服务

This service aims to temporary facilitate documents submission during the spread of Covid-19 这是为企业提供的暂时性便利服务，以应对新冠肺炎疫情期间，便于缴交文件。



## E-Investment Promotion

(BOI Application) 电子化促投申请 (BOI APP程式)

Business operators can submit their investment promotion applications via the e-Investment Promotion System 业者可透过这项“电子化促投系统”提出取得促进投资鼓励待遇申请。



## Helpdesk 数字化协助柜台

Due to the Covid-19 situation, BOI are offering online meeting services apart from our regular e-services, emails, calls, and BOI NEWS

Facebook Page 新冠肺炎疫情期间，BOI 提供此项特别是电子化服务，包括线上视频会议、电子邮件、通话以及BOI新闻脸书网页。



## Promotion Certification System 促投证书系统

Service aims to facilitate business operators who apply for BOI investment promotion. 该服务旨在便利服务于已获得投资促进优惠的企业经营者。



## Single Window Visa and Work Permit System 单一窗口签证与工作许可证系统

Permission for foreign nationals to enter the Kingdom must be conducted through the Single Window for Visa and Work Permit System

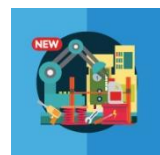
为外籍人士提供入境签证及工作证申领便利手续服务，可通过此“单一窗口”接受线上服务。



## Smart Visa 智慧型签证

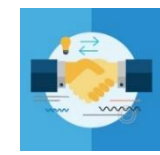
SMART Visa is offered to foreign experts, executives, entrepreneurs and investors who wish to work or to invest in Thailand's targeted industries

提供给外籍专业人士、企业高管、业主或创业者、投资商，如以上人士需要在泰国的鼓励目标产业经营投资，可享受的出入境与工作许可多方面便利。



## Electronic Machine Tracking (EMT) 电子设备追踪

Business operator can use this service on web application without any document submission requirement 企业运营者可透过网上应用程式接受此服务，不用提交申请文件。



## Sourcing and Joint Venture Form 招商或寻求合作夥伴

Business operator can register this form for company matching service 业者可在本电子平台登记，以便参与各项业务对接洽谈活动。



# BOI Offices in China BOI 驻华办事处



**Guangzhou Office  
驻广州办事处**

- 📍 Thailand Board of Investment, Guangzhou Office: Royal Thai Consulate-General, No.36 Youhe Road, Haizhu District, Guangzhou 510310 P.R. China
- ☎ +86 20 8385 8988 ext. 220-225, + 86 20 8387 7770 (Direct Line)
- 🖨 +86 20 8387 2700
- ✉ guangzhou@boi.go.th



**Shanghai Office  
驻上海办事处**

- 📍 Thailand Board of Investment, Shanghai Office: Royal Thai Consulate General 2nd fl., 18 Wanshan Road, Changning District, Shanghai 200336, P.R. China
- ☎ +86 21 5260 9876, +86 21 5260 9877
- 🖨 +86 21 5260 9873
- ✉ shanghai@boi.go.th



**Beijing Office  
驻北京办事处**


- 📍 Thailand Board of Investment, Beijing Office: Royal Thai Embassy, No.21 Guanghua Road, Chaoyang District, Beijing, 100600 P.R. China 100600
- ☎ + 86 10 8531 8755 to 87, +86 10 8531-8753
- 🖨 + 86 10 8531 8758
- ✉ beijing@boi.go.th




更多信息 For More  
可咨询 Information



 Thailand (Head Office) : 泰国总部  
555 Vibhavadi-Rangsit Road.,  
Chatuchak, Bangkok 10900,  
Thailand

 (+66) 2553 8111

 (+66) 2553 8315

 [head@boi.go.th](mailto:head@boi.go.th)