



**BOI Supporting Measures for
Investment in Thailand**

**泰国投资促进委员会（BOI）
的投资配套措施**

7 November 2018 2018年11月7日

Duangjai Asawachintachit

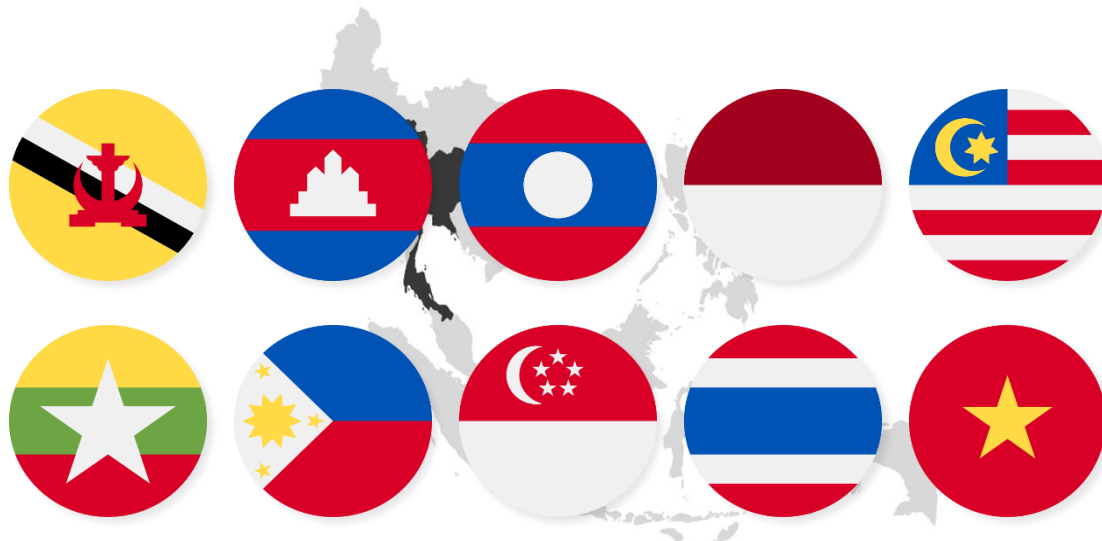
Secretary General,
Thailand Board of Investment
泰国投资促进委员会秘书长

Invest Thailand, Opportunity Beyond the Border of ASEAN

投资泰国，超越东盟边界的机遇



Thailand, ASEAN, and RCEP 泰国、东盟与区域全面经济伙伴关系



ASEAN +3 东盟+3



ASEAN +6 东盟+6



Year 2017	Thailand 泰国	ASEAN 东盟	RCEP (ASEAN + 6 = 16)
GDP Value GDP值	1.23 Trillion USD 1.23万亿美元	7.93 Trillion USD 7.93万亿美元	49.44 Trillion USD 49.44万亿美元
GDP Share GDP份额	0.97% of World GDP 占世界GDP的0.97%	6.2% of World GDP 占世界GDP的6.2%	55.3% of World GDP 占世界GDP的55.3%
Total Population 总人口	69 Million 6,900万	643 Million 6.43 亿	3,558 Million 35.58 亿
Population Share 人口比例	0.9% of World Population 占世界人口的0.9%	11% of World Population 占世界人口的 11%	48.2% of World Population 占世界人口的 48.2%

Note: ASEAN consists of ten members: Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam

RCEP is a proposed free trade agreement (FTA) between ASEAN and the six Asia-Pacific states: Australia, China, India, Japan, South Korea and New Zealand

BOI's Support to Investors

BOI 对投资者的激励措施




Attractive Investment Tax Incentives

有吸引力的投资税收优惠

 Corporate income tax exemption
企业所得税豁免

 50% reduction of corporate income tax
减免50%企业所得税

 Investment tax allowance
ITA-投资税限额

 Double deduction of public utilities
双倍扣除公用事业成本

25% Deduction on the cost of installation and construction of facilities

减免用于基础设施费用的 25%

Exemption of import duties on machinery

免除机械进口

Exemption of import duties on raw materials used in the manufacture of exports

免征用于生产出口产品的原料或物料的进口税

Exemption of import duties on materials used for R&D purposes

免征用于研发的材料进口税

Matching funds for R&D and advanced training in strategic pioneer investment projects

给予用于研发和培训战略先驱投资项目配给资金

Focus of Current Investment Promotion Policies

当前投资促进政策的重点

Technology and Innovation 技术和创新

- **Priority Industry and Services** 优先产业与服务
- **Research and Development** 研究与开发

Human Capital 人力资源

- **Domestic HR Development** 国内人力资源开发
- **Attracting Foreign Talents** 吸引外国人才

Targeted Area Development 有针对性的区域发展

- **Eastern Economic Corridor (EEC)** 东部经济走廊 (EEC)
- **Border Special Economic Zones** 边境经济特区

Productivity Enhancement 生产力的提高

- **Automation** 自动化
- **Digitalization** 数字化
- **Renewable energy** 可再生能源
- **R&D & engineering design** 研发与工程设计



Activity-based Incentives

Incentives are largely based on several key factors

i.e. level of technology, role in supply chain

激励很大程度上取决于几个关键因素，即技术水平、供应链中的角色



Bio-based & Medical
生物与医学工业



Advanced Industries
先进工业



Basic & Supporting
基础与支持工业



High Value Services
高价值服务



Creative & Digital
创新与数字工业

Targeted Core Technologies

针对的核心技术

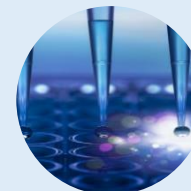
Biotechnology

生物技术



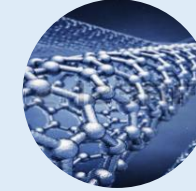
Advanced Material Technology

先进材料技术



Nanotechnology

纳米技术



Digital Technology

数字技术



Competitiveness Enhancement Incentives (Merit-Based Incentives)

为提高竞争力而给予额外的优惠权益

Additional years of tax holidays can be granted if expenditures/investments in the following categories reach the minimum threshold.

如果下列类别的支出或投资达到以下条件，则可享受额外的税收优惠

1. R&D: In-house, outsourced in Thailand or joint R&D with overseas institutions
技术研发：企业内部自我研发，外包给泰国其他机构进行研发或与国外研发机构共同研发的项目
2. Donations to technology and human resource development funds, educational institutions, specialized training centers, R&D institutes or governmental agencies in the S&T field
向泰国国内技术及人力资源发展基金和科研学术机构、特定专业培训中心、政府科学研究机构。
3. IP acquisition/licensing fees for commercializing technology developed in Thailand
使用泰国国内研发的技术/许可证所支付的费用
4. Advanced technology training 先进技术的培训
5. Development of local suppliers with at a least 51% Thai shareholding in advanced technology training and technical assistance
为泰国人持股不少于51%的当地供应商提供先进技术培训以及技术援助
6. Product & packaging design: In-house or outsourced in Thailand
产品和包装制品设计：企业自我设计或者外包给在泰国的企业设计

Optional Scheme: Merit-Based Incentives

可选方案：按价值给予的优惠权益

Activity-Based Incentives

按行业类别给予的优惠权益

Technology-Based Incentives

以技术为主的的优惠权益

+

Merit-Based Incentives

按价值给予的优惠权益

Total CIT Exemption -> Maximum 13 Years

免企业所得税 -> 最高可长达13年

Area-based Incentives 以地区为主的优惠权益



东部经济走廊 (EEC)
(北柳、春武里和罗勇)



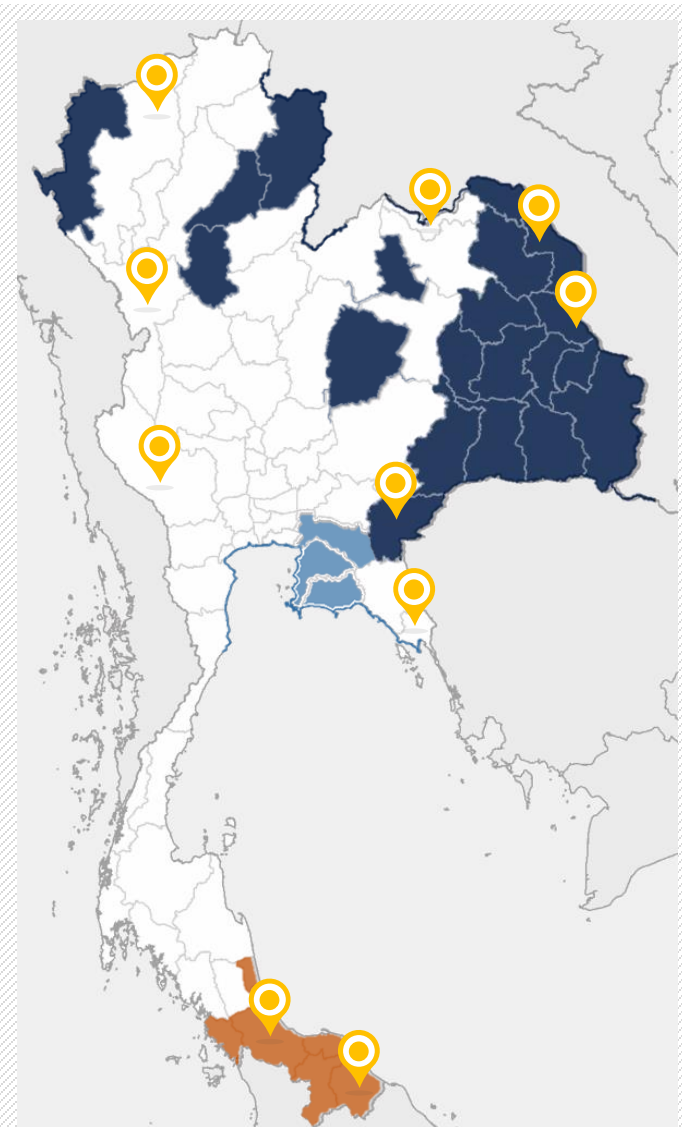
经济特区 (SEZs)：(来兴府、沙缴府、叻叻府、莫拉限、宋卡、廊开、陶公府、清莱、呵叻府、北碧府：10个省，23个区，90个次区)



泰国南部边境省份 Border Provinces in Southern Thailand：
陶公府、北大年、也拉、沙敦和宋卡4区 (乍纳县、那他威县、沙巴锐县、提拍县)



20个低收入省份 The 20 Poorest Provinces：加拉信府、也贲府、那空拍依府、楠府、汶干县、武里喃府、杷府、吗哈沙拉堪府、莫拉限府、湄宏顺府、益梭通府、横逸府、四色菊府、色军府、沙缴府、素可泰府、素攀府、廊磨喃蒲府、乌汶府以及安纳乍能府。



BOI Support Measures for the EEC BOI对EEC的特殊激励举措

An additional incentive package (additional years of corporate income tax exemption or reduction) is available for investments located in the EEC if they are:

东部经济走廊的企业拥有额外的优惠权益，
即减免企业所得税免税年数，如果符合以下任意条件。



Engaged in the designated activities 从事指定产业



Located in the designated areas 位于指定区域




Engaged in a co-operative education program with an educational institution 从事与教育机构合作的项目

Eligible Activities for the EEC Package 符合EEC配套措施的活动



5 New S-Curve 5个新S曲线产业

				
Biofuels and Biochemical 生物燃料和生物化学	Digital Economy 数字经济	Medical Hub 医疗中心	Automation and Robotics 自动化与机器人	Aviation and Logistics 航空与物流

5 First S-Curve 前5个S曲线产业

				
Agricultural and Biotechnology 农业与生物技术	Smart Electronics 智能电子	Affluent Medical & Wellness Tourism 高品质观光和医疗	Next-Generation Automotive 新一代汽车	Food for The Future 未来食品

Designated Areas for the BOI Special Package for EEC

BOI特别配套给EEC的指定区域

1. Promoted Zones for Specific Industries (announced by EEC) 特定产业促进区(由EEC宣布)

1.

- Eastern Economic Corridor of Innovation: EECi
(under the Ministry of Science and Technology) 东部经济走廊创新区: EECi (隶属于科技部)
- Digital Park Thailand: EECd
(under the Ministry of Digital Economy and Society) 泰国数字工业园区: EECd (隶属于数字经济与社会部)
- EEC Aerotropolis: EEC-A 东部经济走廊航空城: EEC-A

2. Promoted Zones for Targeted Industries (announced by EEC) 目标产业促进区(由EEC公布)

2.

21 designated industrial estates with focus on targeted S-curve industries 21个指定的工业园，以目标曲线工业为中心

3. Other Industrial Estates + Industrial Parks in EEC 其他工业区+东部经济走廊工业园区

Note: *Projects are allowed to be temporarily located in the designated science parks and must be relocated to the EECi by 30 December 2023

Designated Areas Eligible for the BOI Special Package for EEC

特别配套给EEC的指定区域

1
Promoted Zones for Specific Industries
特定产业促进区
(EECi, EECd, EEC-A)



3

Other Industrial Estates + Industrial Parks in the EEC
其他工业区+东部经济走廊工业园区

2

Promoted Zones for Targeted Industries (Total 21)

总计21个目标产业促进区

Chachoengsao 北柳府 - TFD 2

Chonburi (Total 12)

春武里 总计12个

- Yamato Industries
- Amata city 1-2
- Pinthong 1-5
- Hemaraj Chonburi 1-2
- Hemaraj eastern sea board 2-3

Rayong (Total 8) 罗勇 总计8个

- Smart Park
- Hemaraj eastern sea board 1,4
- Hemaraj west (Map Ta Phut)
- Eastern sea board (Rayong)
- Hemaraj Rayong 36
- Amata city
- CP Rayong



BOI Special Package for EEC (Corporate Income Tax)

BOI 给EEC的特别配套 (企业所得税)

	Basic Package 基本配套	EEC Package EEC配套
EECi, Eecd EEC Aerotropolis	Industries of Focus 聚焦产业 10 years 8 years 5 years	13 years 12 years 7 years + 50% (5 years)
	Other Targeted Industries 其他目标产业 10 years 5-8 years	11 years Basic + 50% (3 years)
Promoted Zones for Targeted Industries 目标产业促进区	Industries of Focus 聚焦产业 10 years 5-8 years	12 years Basic + 50% (5 years)
	Other Targeted Industries 其他目标产业 10 years 5-8 years	11 years Basic + 50% (3 years)
Other Industrial Estates/ Industrial Parks in EEC 其他工业区+东部经济走廊工业园区	All Target Industries 所有的目标产业 10 years 5-8 years	11 years Basic + 50% (3 years)

Cooperation with Educational / Research Institutions 与教育科研机构合作项目

TM

Talent Mobility Program (TM) - Connects universities or government research institutions with the industry sector in finding talents in the field of science, technology, and innovation
人才流动计划 - 将大学或政府研究机构与工业部门联系起来，在科学、技术和创新领域寻找人才

WiL

Work Integrated Learning - Provides collaborative educational services between educational institutes and the private sector in the form of Public Private Partnerships (PPP)
工学结合 - 以公私合作的形式在教育机构与私营部门之间提供合作教育服务

DVT

Dual Vocational Training - Facilitates vocational educational institutes to form agreements with private firms in creating effective curriculums, training, testing, and evaluation for students in order to gain practical working experiences
双职业培训 - 职业教育机构与私人公司结成协议，为学生创造有效的课程、培训、测试和评价以获得实际工作经验

CoE

Co-operative Education - (for graduate study, university and college) Provides structured method of combining classroom-based education with practical working experience and academic credits.
合作教育 - 针对研究生和大学在校学生，采用课堂教学与实际工作经验相结合的方法，并且根据工作经验的结构化给予他们学分。

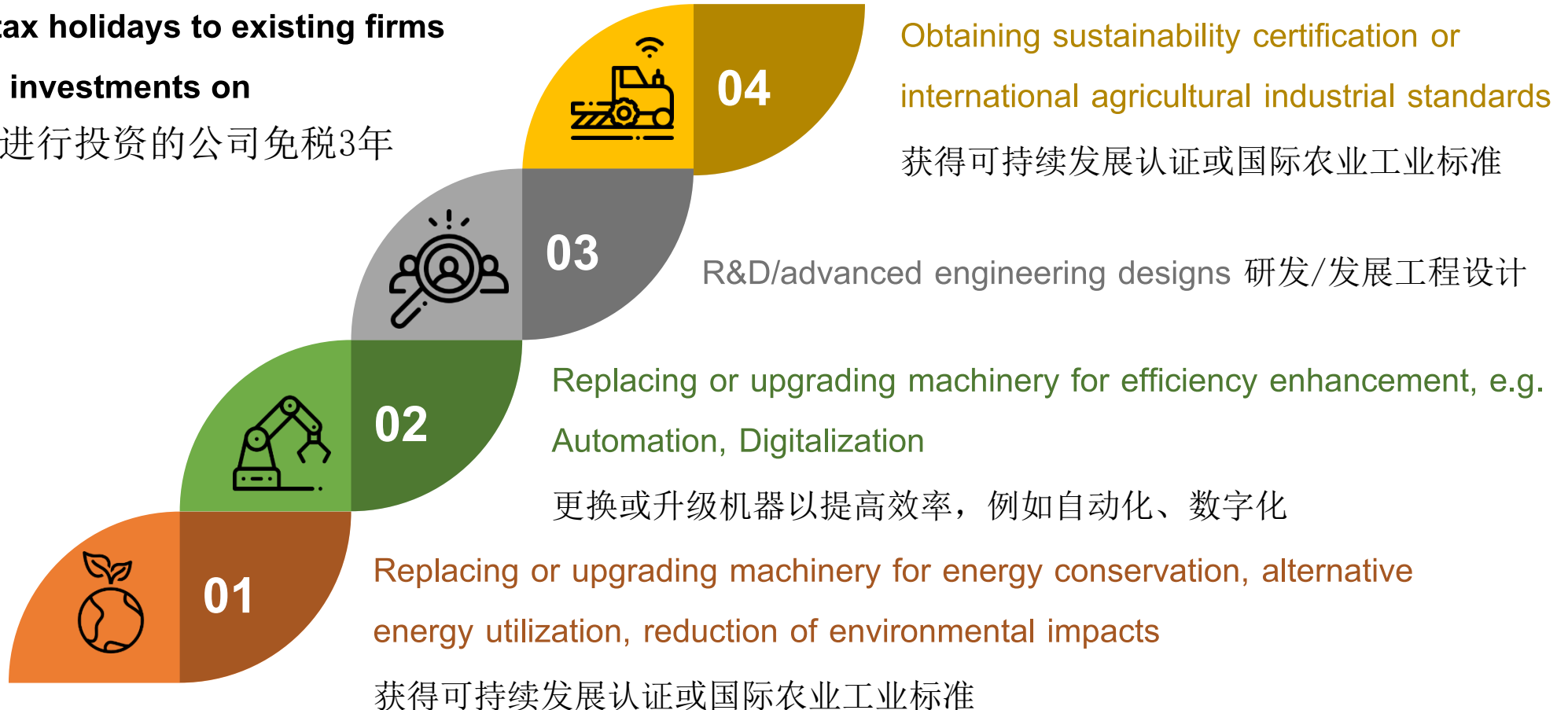
NEW

Special vocational education project in the Eastern Economic Corridor
(Developed from the "Sattahip Model")
东部经济走廊的关于特殊职业的教育项目（由SATTAHIP模式发展而来）

Agenda Based: Measures to Promote Productivity

以任务为主:促进生产力的措施

3-year tax holidays to existing firms
making investments on
对正在进行投资的公司免税3年

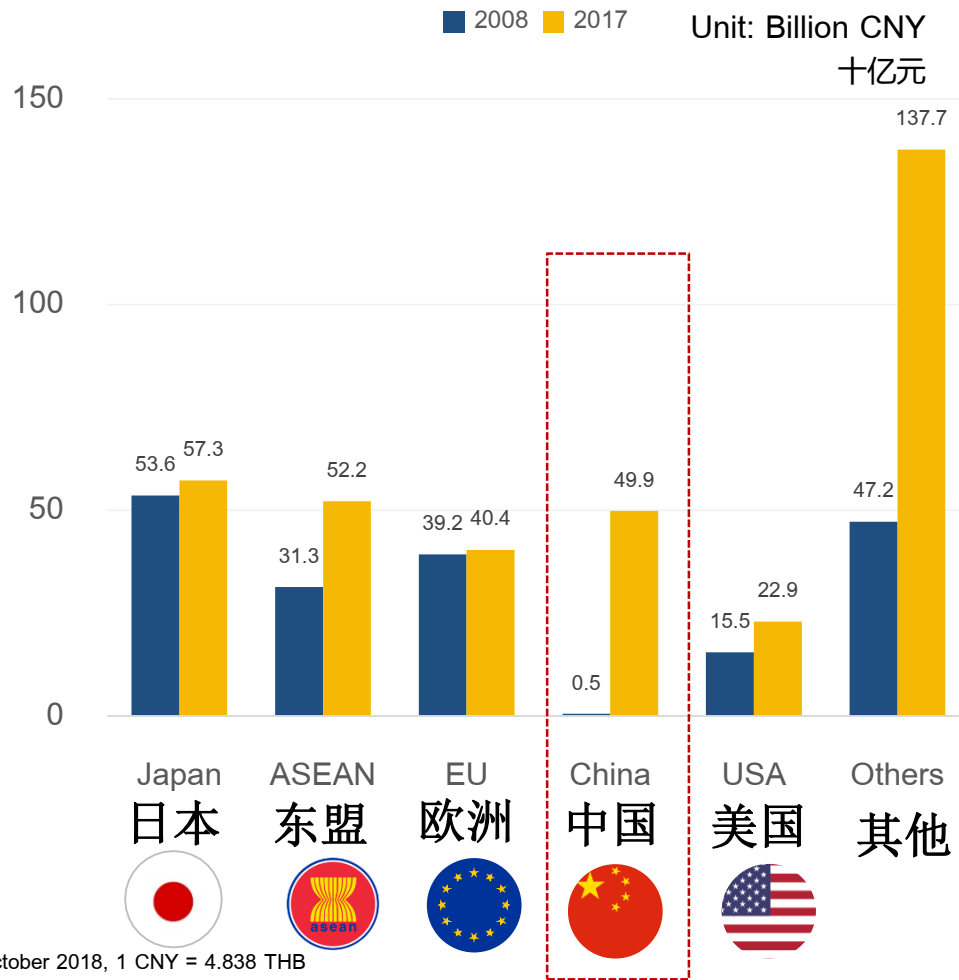


FDI Inflow from China increased from 0.26% in 2008 to 13.57% in 2017

中国的直接投资从2008年的0.26%增加到2017年的13.57%

Thailand FDI Inflow in 2008 and 2017

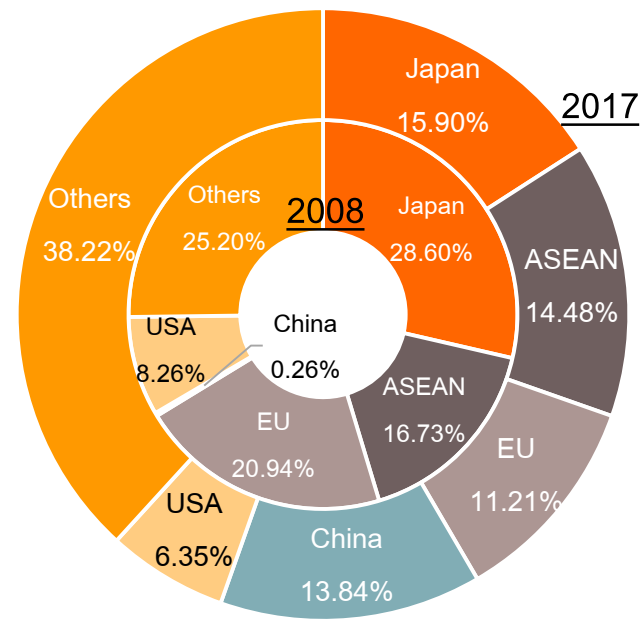
泰国2008年和2017年外国直接投资流入



Proportion of Thailand FDI Inflow

(2008 and 2017 Comparison)

泰国外国直接投资流入比例
(2008年与2017年相较)

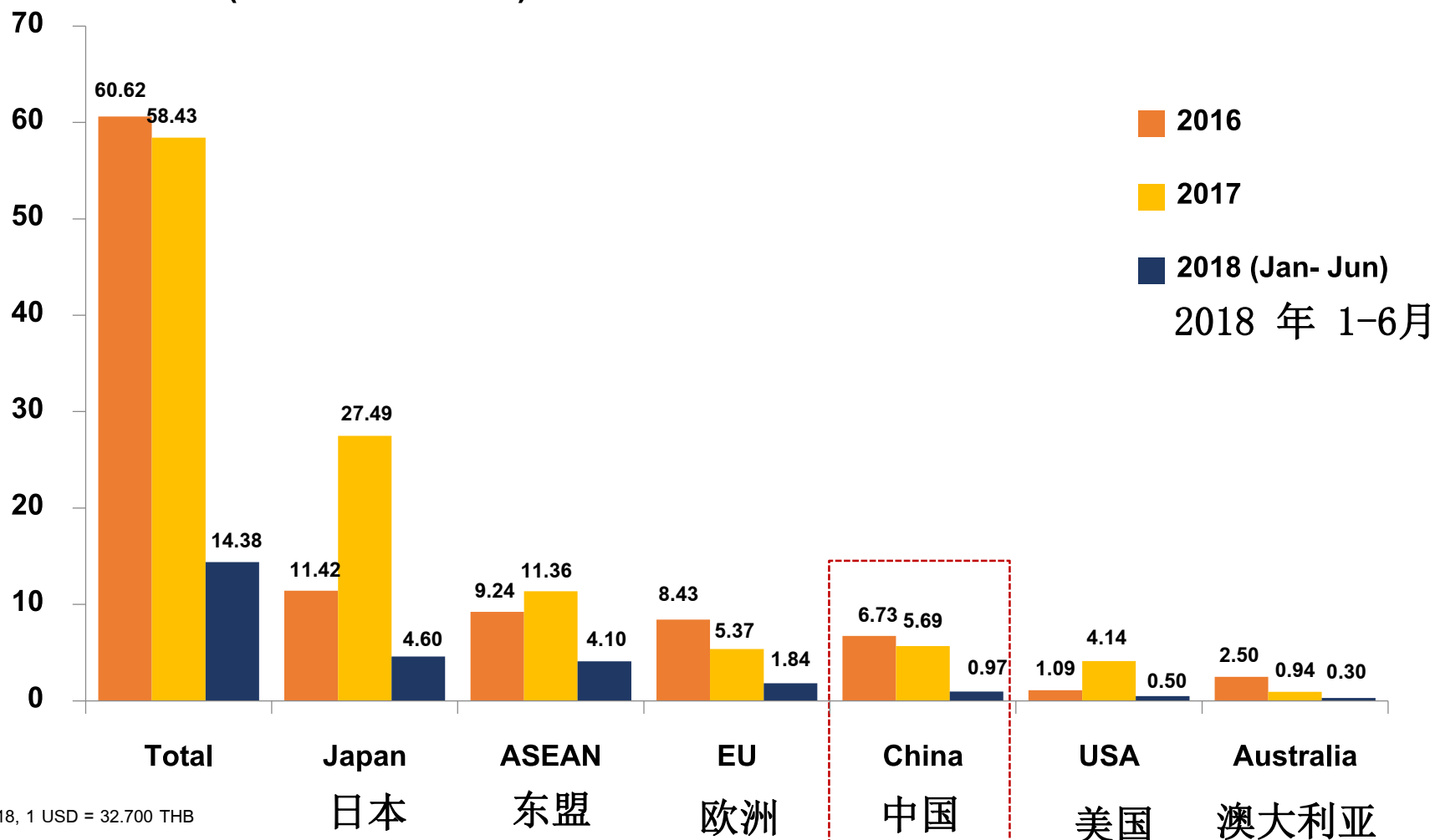


Note: BOT Exchange Rate as of 31 October 2018, 1 CNY = 4.838 THB

Source: Bank of Thailand

Foreign Investment Projects Submitted to Board of Investment (Net Application) in 2016 - 2018 (Jan-Jun) by Country 外国在2016年至2018年的（1-6月）向 BOI 提交的外商投资项目（申请）

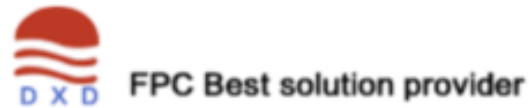
Investment Value (Unit: Billion CNY) 投资额 单位：十亿元



Note: BOT Exchange Rate as of 12 October 2018, 1 USD = 32.700 THB

Source: Thailand Board of Investment

Example of BOI Promoted Chinese Companies 获得 BOI 促进的中国企业



One Start One Stop Investment Center 一站式投资服务中心



Consolidating staff
from numerous investment-related agencies
合并来自众多投资机构的员工



Provides comprehensive information and advice on establishing operations in Thailand
为在泰国创业者提供全面的信息和建议。



Assist investors with various applications
用多种应用程序帮助投资者



Easing & speeding procedures for new investors
放宽和加快新投资者程序
Provides useful contacts with key public and private organizations
为重要的公众及私人企业提供有效的联系方式

SMART VISA 智能签证

from **February 1, 2018**

从2018年一月推广

**Taking Thailand to New Heights
with Foreign Talents and Technologies**

外国人才和技术有助于
泰国向新高度的飞跃

The Smart Visa Program is intended to attract experts, senior managers, and investors to work or invest in technology companies to help develop the 10 targeted industries which will, in turn, drive technology and innovation in Thailand.

智能签证计划旨在吸引专家、高级管理人员和投资者在来科技公司工作或投资，以帮助开发10个目标产业，进而推动泰国的技术和创新。



T



E



S



Supply Chain Development Service 供应链开发服务

- Help identify potential part and component makers 帮助识别潜在的零部件制造商
- Arrange one-to-one meetings with potential suppliers 与潜在供应商安排一对一的会议
- Organize the annual subcontracting fair (Subcon Thailand) and business matching 组织年度分包交易会（泰国分包会展）及业务对接
- Focus on electronics, automotive, machinery, automation, medical device and aviation 致力于电子、汽车、机械、自动化、医疗器械和航空制造





Thank You

谢谢！

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