

BOI's Support Policy and Measures

Sanlaya Aksharamat

Director

Thailand Board of Investment, Frankfurt Office

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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



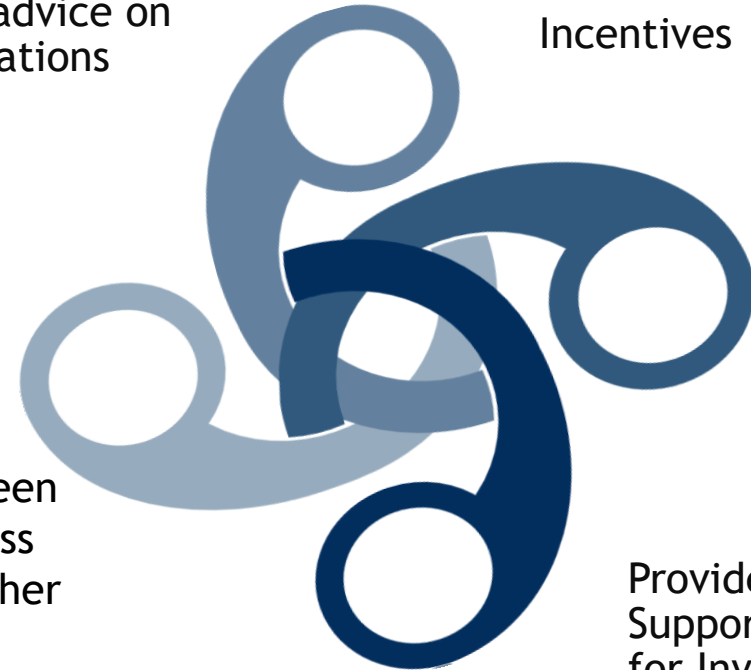
BOI is a government agency
under the Office of
the Prime Minister

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

- Permit for Foreign National to Enter Kingdom to Study Investment Opportunities
- Permit to bring in Skilled Workers and Experts to Work in Investment Promoted Activities
- Permission to Own Land
- Permit to Remit Money Abroad in Foreign Currency
- No Local Content Requirement
- No Export Requirements
- No Restriction on Foreign Currency
- Visa Facilitation

BOI Investment Incentive Scheme

Standard Incentives

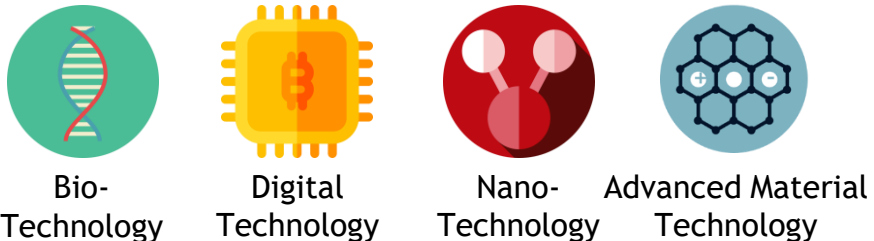
Activity-Based



≤ 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

		Exemption CIT	Exemption Import duties on machinery	Exemption Import duties on raw materials	Non-tax incentives	
8 years CIT exemption 0 year	A1	Knowledge-based activities focusing on R&D and design to enhance the country's competitiveness	8 years + Merit*	✓	✓	✓
	A2	Infrastructure activities for the country's development, activities using technology to create value-added, with no or very existing investments in Thailand	8 years + Merit	✓	✓	✓
	A3	High technology activities which are important to the development of the country, with a few investments already existing in Thailand	5 years + Merit	✓	✓	✓
	A4	Activities with lower technology than A1-A3 but which add value to domestic resources and strengthen the supply chain	3 years + Merit	✓	✓	✓
	B1	Supporting industry that does not use high technology, but is still important to the value chain	- years + Merit	✓	✓	✓
	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.



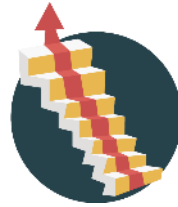
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One Start One Stop Investment Center (OSOS)



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!*



18th Floor, Chamchuri Square Building, 319 Phayathai Road, Pathumwan Bangkok 10330, Thailand

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

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







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


 (+66) 2553 8111


 (+66) 2553 8315

 head@boi.go.th

 Frankfurt Office:
Liebfrauenberg 26, 60313
Frankfurt am Main,
Federal Republic of Germany

 + 49 069 9291 230

 + 49 069 9291 2320

 fra@boi.go.th

For More
Information

