

Investment Promotion Policies





BOI Introduction

BOI Investment Promotion Measures

Policy

100% foreign ownership

No local content requirements

No export requirements

No restriction on foreign currency

Tax Incentives

Exemption of import duties on machinery

Exemption of import duties on raw or essential materials imported for export

Exemption of import duties on goods imported for R&D

Corporate income tax exemption up to 13 years

50% CIT reduction 5 years

Non-tax Incentives

Land ownership

Work permit & visa facilitation

Incentive Packages

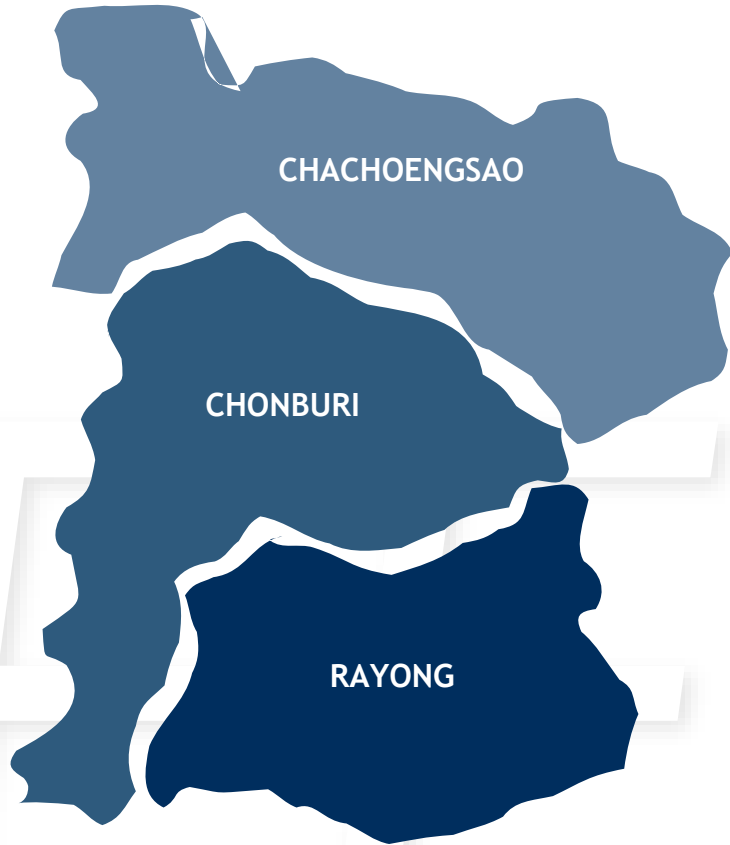
		Exemption CIT	Exemption Import duties on machinery	Exemption Import duties on raw materials	Non-tax incentives	
8 years	A1	Knowledge-based activities focusing on R&D and design to enhance the country's competitiveness	8 years no cap	✓	✓	✓
	A2	Infrastructure activities for the country's development, activities using technology to create value-added, with no or very existing investments in Thailand	8 years	✓	✓	✓
	A3	High technology activities which are important to the development of the country, with a few investments already existing in Thailand	5 years	✓	✓	✓
	A4	Activities with lower technology than A1-A3 but which add value to domestic resources and strengthen the supply chain	3 years	✓	✓	✓
	B1	Supporting industry that does not use high technology, but is still important to the value chain	- years	✓	✓	✓
	B2	Supporting industry that does not use high technology, but is still important to the value chain	- years	-	✓	✓
0 year						

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



Investment Promotion Measure in EEC

Incentive Packages in Eastern Economic Corridor (EEC)



Targeted Locations:

Investment projects must be located in Chachoengsao, Chonburi or Rayong.



Targeted Activities:

- Incentives target investment projects that qualify for Group A1, A2, A3 including Technology and Innovation Development activities: Biotechnology, Nanotechnology, Advanced material technology and Digital technology.
- Does not apply to activities that have no specific location or those required to be located in areas outside EEC.

New Tax Incentives Scheme under New EEC Packages

Targeted Activities (Basic Incentive)	1 HRD Criteria *	2 Location Criteria	
	All EEC Areas	EECi* / EECa EECd / EECmd / Genomics	Industrial Estates or BOI Promoted Industrial Parks
A1 / A2 CIT Exemption 8 years	+ Reduction of CIT 50% for 3 years	+ Reduction of CIT 50% for 2 years	-
A3 CIT Exemption 5 years	+ Reduction of CIT 50% for 3 years	+ Reduction of CIT 50% for 2 years	+ Exemption of CIT for 1 year
Section 8 CIT Exemption 10 years	+ Exemption of CIT for 2 years	+ Exemption of CIT for 1 year	+ Exemption of CIT for 1 year

* For Human Resource Development Criteria

- 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.

**The target activities in the science and technology zone, e.g. electronic design, research and development, and target technology development, etc. shall be entitled to additional incentives as the projects are located in EECi which is the promoted science and technology zone (+50% reduction of CIT for 5 years or +2 year CIT exemption)

Applicants can apply for incentives under one or both criteria.



LOGISTICS AND TRANSPORTATIONS ACTIVITIES

Service and Public Utilities

- Container yards or inland container depots (A 3)
- Loading/unloading facilities for cargo ship (A 3)
- Commercial airports (A 2)
- Mass transit systems and transportation of bulk goods
 - Rail transport (A 2)
 - Pipeline transportation (except for water pipeline) (B 1)
 - Maritime transportation services (A 2)
 - Air transportation services (A 3)



- Logistics service centers
 - Distribution Center (DC) (B 1)
 - International Distribution Center (IDC) (A 3)
- Distribution center with smart system (A 2)



For More Information

BOI



555 Vibhavadi-Rangsit Road.,
Chatuchak, Bangkok 10900,
Thailand



Tel. : (+66) 2553 8111



Fax : (+66) 2553 8315

E-mail : head@boi.go.th