

**THAILAND OF INVESTMENT**

Where success stories begin

# BOI General Incentives & Services



THAILAND BOARD OF INVESTMENT

[www.boi.go.th](http://www.boi.go.th)

# BOI Zoning and Incentives

## Zone-Based

### Incentives:

Lower incentives



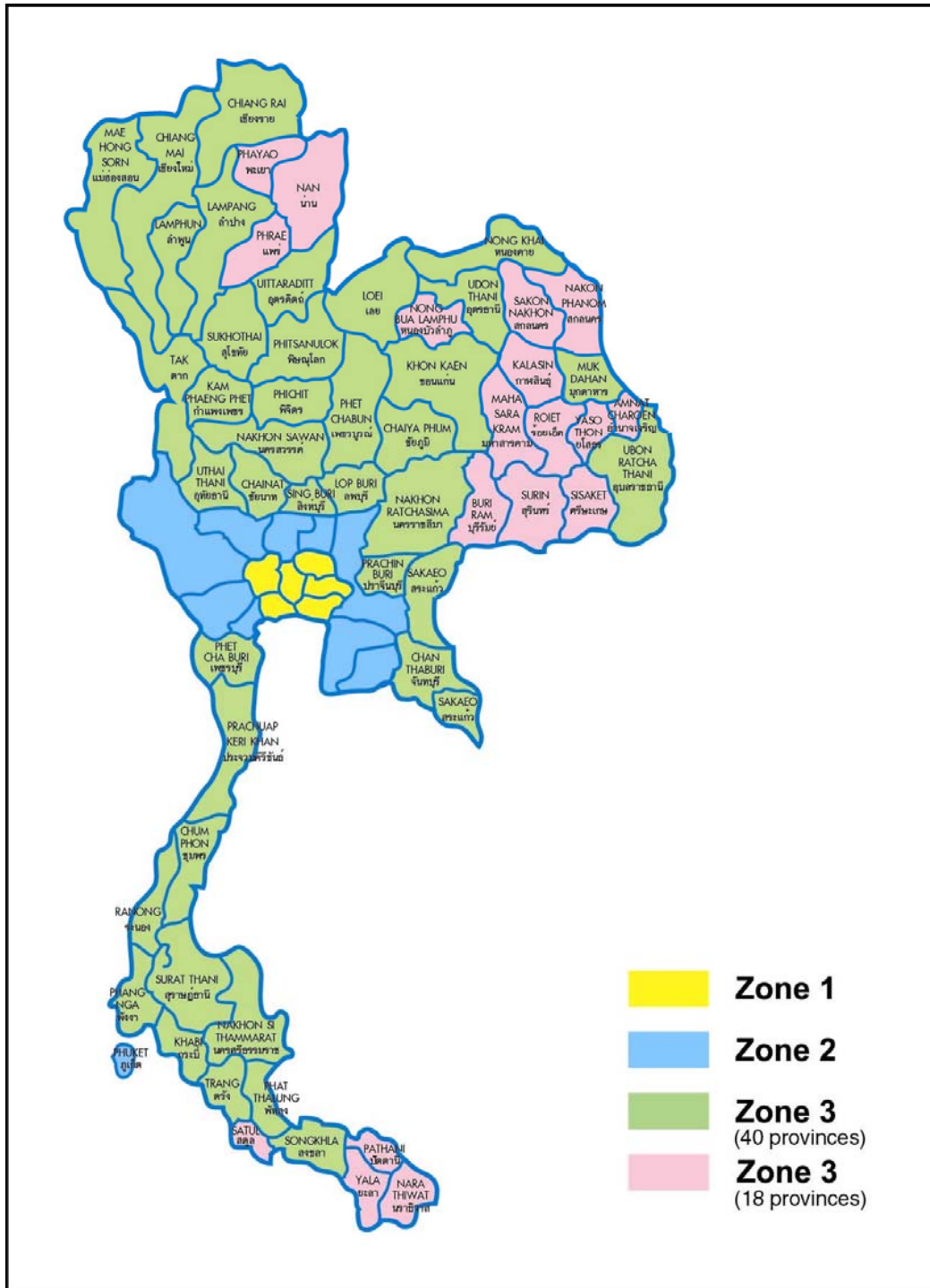
Higher incentives

- **Zone 1**
- **Zone 2**
- **Zone 3**

### Corporate Income Tax Exemption

Zone	Inside Industrial Estate	Outside Industrial Estate
Zone 1	3 Years	No Exempt
Zone 2	7 Years*	3 Years
Zone 3	8 Years	8 Years

\* Laem Chabang IE and Rayong IE receive 8 years



# Fiscal and Non-fiscal Incentives

## Full service investment packages throughout the life of investment

- 📄 Corporate income tax exemptions to 8 yrs
- 📄 Exemptions and reductions of import duties
- 📄 Parts and component sourcing assistance
- 📄 Land ownership for foreign investors
- 📄 Visas and work permits: processed within 3hrs
- 📄 Entry for experts and technicians
- 📄 Assistance with other agencies....

# Additional incentives for skills, technology, and innovation (Optional)

## Investment and Expenditures on:

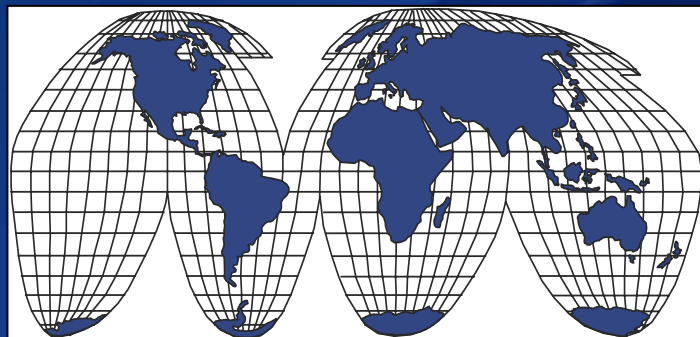
- Research and development or design
- Advanced technology training
- Funding of educational and research institutes

<b>% of First Three Years' Sales</b>	<b>Add. Income Tax Exemption, No cap</b>
<b>1% or at least 150 million baht</b>	<b>1 year</b>
<b>2% or at least 300 million baht</b>	<b>2 years</b>
<b>3% or at least 450 million baht</b>	<b>3 years</b>

**Note: Corporate income tax holiday may not exceed eight years.**

# BOI Support Services

**Sectional divisions to guide you through the process**



**Investment Matchmaker Program**

**1-Stop for visas & work permits:  
work permits in 3 hours**

**Industrial Subcontracting Services  
Vendors meet customers program  
(BUILD Unit)**

**ASEAN Supporting Industry Database**

**Interaction with other govt. agencies  
on behalf of investors**

**Country desks**

**Overseas offices**

## ***BOI Investment Services***

### **BOI is a Full Service Investment Center**

- ✓ **We provide comprehensive information on opportunities in Thailand**
- ✓ **We work with you in obtaining permits, visas and work permits**
  - **One stop shop for visas and work permits in 3-hours or less**

### **Industrial Subcontracting assistance**

- ✓ **Free sourcing assistance to your specifications**
- ✓ **International standards**

### **Investment Facilitation Unit**

- ✓ **We assist you with other government agencies**
- ✓ **Even with your utility connections**



## Basic Incentives and Measures

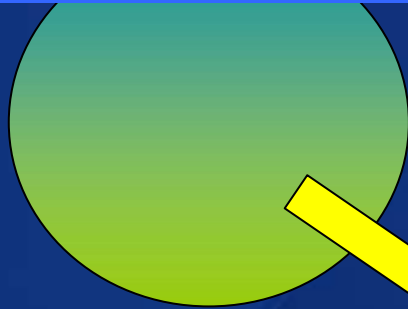
- Land ownership*
- Permission to bring in technicians and experts
- Corporate Tax exemption: 3 to 8 years*
  - ✓ **Additional reductions of corporate income tax may apply**
- Import duty exemption/reduction on machinery and raw materials
- Double deduction* of public utility costs
- Deductions for infrastructure construction/installation costs**



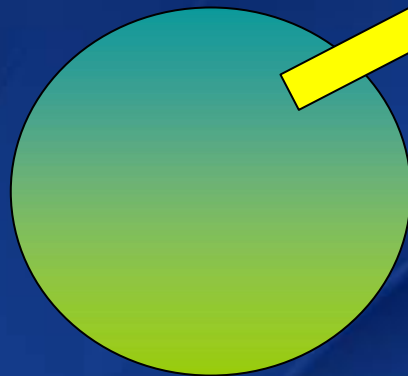
# THAILAND OF INVESTMENT

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Board of Investment



Office of the  
Board of Investment



Ministry of Industry

## Divisions:

Agro-Industry  
Electrical/Electronics  
Metals, Machinery, Auto  
Chemical, Paper, Plastic, Light  
Services & Public Utilities  
Marketing  
Investment Services  
Investment Facilitation Division

## Regional Offices:

Chiang Mai	Surat Thani
Nakhon Ratchasima	Songkhla
Chonburi	Phitsanulok
Ubon Ratchathani	

## Overseas Offices

Frankfurt	New York
Paris	Shanghai
Tokyo	Osaka
Los Angeles	

## HQ Country Desks

**BOI set-up country desks to facilitate bilateral investment and to provide more specialized service to our investor clients**

- Europe**
- Japan + Korea**
- China**
- United States**
- ASEAN + India**

