



# Thailand Investment Policy update 泰国投资政策更新



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# BOI's Attractive Investment Incentives

## 投資委招商引資鼓勵政策



100% foreign ownership  
外商持有100%所有權

No local content requirements  
無地方要求

No export requirements  
無出口要求

No restriction on foreign currency  
無外匯限制



Import duty exemptions/  
reductions  
免機器進口稅

Corporate income tax  
exemption for up to 8 years  
最高可免 8 年企業所得稅

50% reduction of corporate  
income tax for up to 5 years  
另加 5 年稅收減半

Double deduction on utility  
costs  
雙倍扣除運輸費、水電費成本

Deductions for qualifying  
infrastructure costs  
降低公共便利設施建設成本



Land ownership  
rights  
土地所有權

Work permit & visa  
facilitation  
簡化工作證、簽證  
手續

# Cluster Packages

## 產業集群優惠套餐

# Overview of Cluster Packages 產業集群優惠套餐

**Clusters using advanced technology and future-driven industries 採用高科技及未來導向型的行業產業**

- Automotive 汽車
- Electrical appliances, Electronics and Telecommunication equipment 電子電器及通訊設備產品
- Eco-friendly chemicals and petrochemicals 環保石油化工行業
- Digital Economy 數位經濟
- Food Innopolis 食品創新產業
- Aviation 航空業
- Automation and Robotics 自動化及機器人

**Clusters with existing core competencies and domestic resources 與現有核心競爭力行業及當地資源相關的產業集群**

- Agro-processing 農產品加工
- Textiles and garments 服裝及紡織品

**APPROVED**

# Investment Incentives for Clusters 產業集群優惠政策

	Super Clusters	Others Clusters
<b>Tax</b>	<ul style="list-style-type: none"> <li>✓ 8-year corporate income tax exemption and an additional 5-year reduction of 50%</li> <li>✓ For future-driven industries with significant importance, the Ministry of Finance will consider granting 10-15 years corporate income tax exemption</li> <li>✓ Import duty exemption on machinery</li> <li>✓ Personal income tax exemption for renowned specialists who work in the specified areas, both Thais and foreigners</li> </ul>	<ul style="list-style-type: none"> <li>✓ 3 – 8 year corporate income tax exemption and an additional 5-year reduction of 50%</li> <li>✓ Import duty exemption on machinery</li> </ul>
<b>Non Tax</b>	<ul style="list-style-type: none"> <li>✓ Consideration of granting Permanent Residence to leading specialists</li> <li>✓ Permission for foreigners to own land to implement promoted businesses</li> </ul>	Same Incentives as Super Cluster

## Super Clusters 超級產業集群

## Others Clusters 其他產業集群

### Tax 稅務 優惠 權益

- ✓ 免 8 年企業所得稅另加 5 年稅收減半
- ✓ 對未來發展有重要貢獻的產業考慮免 10-15 年企業所得稅
- ✓ 免機器進口稅
- ✓ 包括泰國人和外國人在內，在特定地區工作的著名專家可獲免個人所得稅

- ✓ 免 3 到 8 年企業所得稅以及另加 5 年企業所得稅減半
- ✓ 免機器進口稅

### Non Tax 非稅收 優惠 權益

- ✓ 考慮給國外頂級專家提供長期居留權
- ✓ 允許外國人持有土地使用權以開展相關促進產業專案

某些優惠權益與超級  
產業集群相同

# Obligatory Conditions to Receive Cluster Incentives

## 產業集群優惠政策

### Conditions For Cluster Incentives

1. Must cooperate with academic institutions / research institutions / the Center of Excellence in the cluster area to develop human resources and improve the level of technology e.g.

- Cooperate with the Talent Mobility / Work-integrated Learning / Co-operative Education / Dual systems
- Cooperate to develop human resources or technology as approved by the Board of Investment

2

Must apply for investment promotion within **2016** and commence operations within **2017** to accelerate investment. However, under certain conditions and necessities, i.e. large-scale projects, the BOI will give due consideration as deemed appropriate.



# Obligatory Conditions to Receive Cluster Incentives

## 申請產業集群優惠權益的條件

### 申請產業集群優惠 權益的條件

1

須與產業集群所在地大學、研究院、“卓越研究中心”合作，以培養人才和提高科研能力 如：

- 人才流動、產學合作教育、合作辦學、大學工學結合、多方合作項目
- 泰國投資委認可的人才技術發展合作

2

為使投資迅速有效，必須於 2016年之內提出申請，同時須在 2017年之內開始投資，除大型項目外，泰國投資促進委員會將視具體情況考慮放寬時間限制。



# Measures to Promote Productivity

## 提高生產效率的措施

# Measures to Promote Productivity (effective since September 19, 2014) (1/2)

## 提高生產效率的措施（自2014年9月19日起生效）（1/2）

### 1. Investment in machinery replacement for

投資更換生產設備，包括：

- Energy conservation  
節能減排
- Use of renewable energy  
使用再生能源
- Reduction of environmental impacts  
減少對環境的影響
- Improvement of production efficiency i.e. automation  
提高生產效率，即：使用自動化設備
- R&D activities or engineering designs  
研發專案或工程設計

### 2. Benefits:

優惠政策：

- Exemption of import duty on machinery  
免繳機器進口稅
- Corporate income tax exemption for 3 years on 50 percent of the investment  
免繳企業所得稅 3 年，免稅額度相當於投資金額的 50%

提高生產效率的措施  
(自2014年9月19日起生效) (2/2)

**3. Eligibility**

申請資格:

- Existing companies, BOI (with no corporate income tax exemption left or never granted) and non-BOI

In a BOI-eligible activity

獲得 BOI 鼓勵投資的企業（針對免繳企業所得稅期滿或不享受免企業所得稅優惠的企業）以及非 BOI 鼓勵投資的企業。

- Minimum investment of 1 million baht (0.5 million baht in case of SMEs)  
投資金額至少為 100 萬泰銖（中小型企業投資額至少為 50 萬泰銖）。
- Investment to be completed within 3 years after the BOI certificate issuance  
投資專案需在獲得 BOI 投資證書之日起，3 年內完成專案投資工作並開始運營。

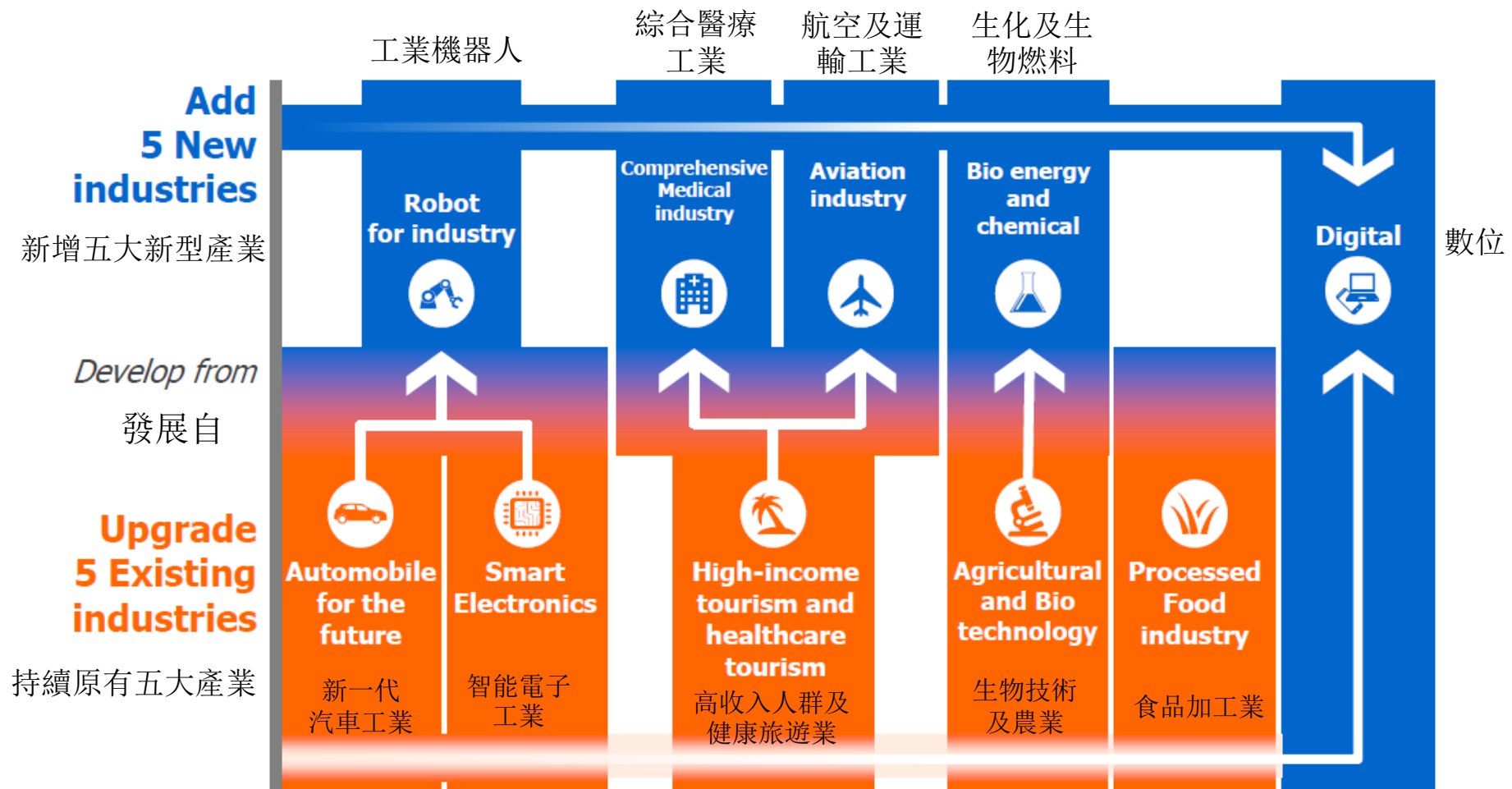
**Applications to be submitted by December 31, 2017**

**請於 2017年 12月31日 前遞交申請**

# Sectors of Opportunity

## 產業機會

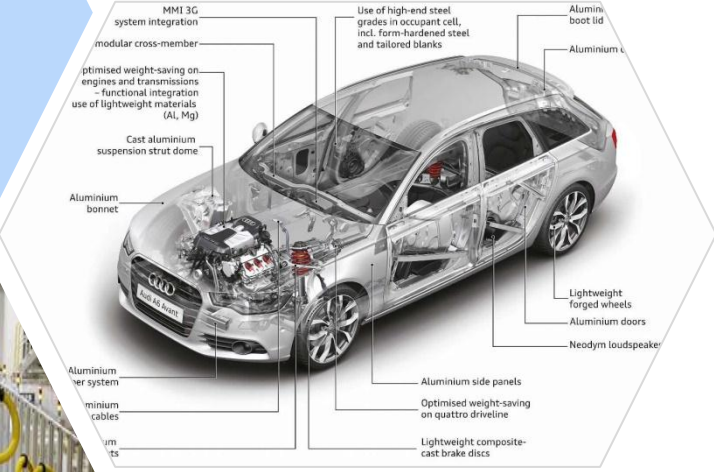
# Sectors of Opportunity



# Incentives for the Automotive Industry

# 汽車工業投資鼓勵政策

## Incentives 投資鼓勵政策



As of Sept 15, 2015

# General Package

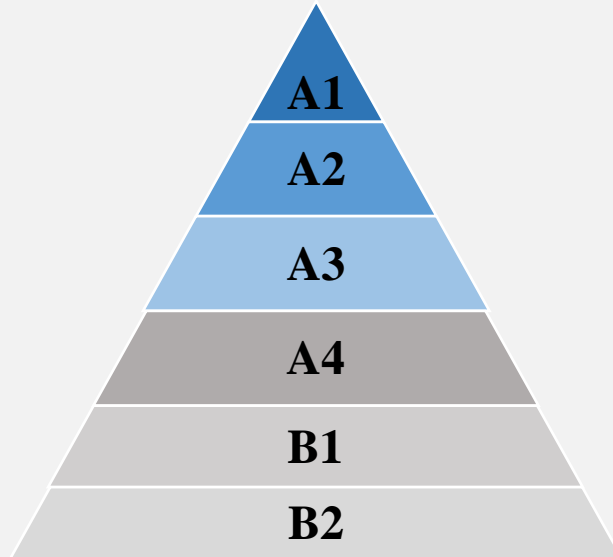
## 一般優惠政策套餐



# How Investment Incentives Are Granted

## 投資優惠政策給予辦法

### Activity-based Incentives 按行業類別給予優惠權益



- **Exemption of import duties on machinery**  
免機器進口稅
- **Up to 8 years of corporate income tax exemption**  
免企業所得稅最高達 8 年



### Merit-based Incentives 按項目價值給予優惠權益

**1. Competitiveness Enhancement**  
提高競爭力

**2. Decentralization**  
帶動外府繁榮

**3. Industrial Area Development**  
發展工業區

**Grant additional incentives to encourage more investment/expenditures that benefit the country or overall industry**

按行業項目價值鼓勵和促進投資，使國家或是整個工業行業收益

- **High technology vehicle parts**
- 高科技汽車零組件
- **Safety & Energy Saving Parts**
- 安全及節能零組件
- **Hybrid, EV & PHEV parts**
- 混合動力汽車、電動車及插電式混合動力汽車零組件
- **Rubber tires for vehicles** 汽車輪胎
- **Fuel Cell** 燃油電池

- **High technology vehicle parts** 高科技汽車零組件
  - Substrate for catalytic Converter 催化轉換器
  - Electronic Fuel Injection System 電子燃油噴射系統
  - Automotive Transmission 汽車傳動裝置
  - Electronic Control Unit (ECU) 電子控制單元
- **Safety & Energy Saving Parts** 安全及節能部分零組件
  - ABS/EBD 防滑剎車系統/電子製動力分配系統
  - Electronic Stability Control (ESC) 電子穩定控制
  - Regenerative Braking System 再生製動系統
  - Idling Stop System 怠速停止系統
  - Autonomous Emergency Braking System 自動緊急制動系統
- **Hybrid, EV & PHEV parts** 混合動力汽車、電動車及插電式混合動力汽車零組件
  - Battery 電池
  - Traction Motor 牽動電動機
  - Air-conditioning System 空調系統
- **Rubber tires for vehicles** 汽車輪胎
- **Fuel Cell** 燃油電池

## A2

- **8-year tax holidays (cap)**
- 免八年企業所得稅 (有上限)
- **Exemption of import duties on machinery**
- 免機器進口稅

- Fuel System Parts 燃油系統零組件
- Transmission Systems Parts 傳動系統零組件
- Engine System parts 發動機系統零組件
- Safety Parts 安全系統零組件
- Brake System Parts 制動系統零組件
- Suspension System Parts 懸掛系統零組件
- Steering System Parts 轉向系統零組件
- Cooling System Parts 冷卻系統零組件
- Exhaust System Parts 排氣系統零組件
- Air Conditioning System Parts 空調系統零組件
- Body Parts from Ultimate Tensile Strength Steel 極限抗拉強度鋼車體組件
- Ball Bearing for Automobile 汽車滾珠軸承

- Fuel System Parts 燃油系統零組件
  - Fuel Pump 燃油泵
  - Injector 注射器
  - Injection Pump 噴射泵
  - Fuel Pipe/Tube 燃油管
- Transmission Systems Parts 傳動系統零組件
  - Sun Gear 太陽齒輪
  - Carrier 載體
  - Ring Gear 環形齒輪
  - Propeller Shaft 螺旋槳軸
  - Shift Gear 調檔齒輪
  - Drive Shaft 驅動軸
  - Transfer Case 變速箱
  - Universal Joint 萬向接頭
  - Torque Converter 轉矩變換器
  - Differential 差速器
  - Transmission Case 變速箱殼體
- Engine System parts 發動機系統零組件
  - Turbocharger 渦輪增壓器
  - Cylinder Block 汽缸體
  - Turbine Blade 曲軸
  - Crankshaft 渦輪葉片
  - Turbine Housing 渦輪機殼體
  - Camshaft 凸輪軸
  - Bearing Housing 軸承箱
  - Connecting Rod 連桿
  - Cylinder Head 汽缸蓋
  - Valve 閥門
  - Piston 活塞
  - Gear 齒輪
- Safety Parts 安全系統零組件
  - Airbag/Seat Belt 氣囊/安全帶
  - Airbag parts: Inflator / Initiator / Coolant Filter / Gas Generant 安全氣囊部件：充氣筒/引發器/冷卻劑過濾器
  - Seat Belt parts: Gas generator / Interlock / Retractor 安全帶部件：氣體發生器/聯鎖/牽開器

## A3 - A4

- 3-5 year tax holidays (cap)
- 免 3-5 年企業所得稅 (有上限) Exemption of import duties on machinery
- 免機器進口稅

# Manufacture of vehicle parts 汽車零組件生產製造 (3/4)

- Fuel System Parts 燃油系統零部件
- Transmission Systems Parts 傳動系統零部件
- Engine System parts 發動機系統零部件
- Safety Parts 安全系統零部件
- Brake System Parts 制動系統零部件
- Suspension System Parts 懸掛系統零部件
- Steering System Parts 轉向系統零部件
- Cooling System Parts 冷卻系統零部件
- Exhaust System Parts 排氣系統零部件
- Air Conditioning System Parts 空調系統零部件
- Body Parts from Ultimate Tensile Strength Steel 極限抗拉強度鋼車體部件
- Ball Bearing for Automobile 汽車滾珠軸承

- Brake System Parts 制動系統部件
  - Brake Booster 制動助力器
  - Brake Caliper 制動卡鉗
  - Brake Master Cylinder 制動主缸
  - Brake Wheel Cylinder 制動輪缸
  - Wheel Hub 輪轂
  - Brake Pipe/Tube 制動管
  - Brake Set 制動套件
- Suspension System Parts 懸掛系統配件
  - Shock Absorber 減震器
  - Ball Joint 球形接頭
- Steering System Parts 轉向系統部件
  - Power Steering Pump 動力轉向泵
  - Rack and Pinion Steering 轉向齒條齒輪
- Cooling System Parts 冷卻系統部件
  - Water Pump 水泵
- Exhaust System Parts 排氣系統零部件
  - Catalytic Converter 催化轉換器
  - Exhaust Catalyst 排氣轉換器
- Air Conditioning System Parts 空調系統零部件
  - Air Compressor 空氣壓縮機
- Automotive Parts from Ultimate Tensile Strength Steel (up to 750 Mpa)  
極限抗壓強度鋼汽車零部件 (強度大於750 Mpa)
- Ball Bearing for Automobile  
汽車滾珠軸承

## A3 - A4

- 3-5 year tax holidays (cap)
- 免 3-5 年企業所得稅
- Exemption of import duties on machinery
- 免機器進口稅

**Manufacture of automobile engines**  
汽車發動機  
生產製造

With in-house production of 4 out of these 5 parts: 來自以下5大部分的4個國內生產

- Cylinder Head 汽缸頭
- Cylinder Block 缸塊Crankshaft 曲軸
- Camshaft 凸輪軸
- Connecting Rod 連接桿

**A3**

- 5-year tax holidays
- 免 5 年企業所得稅
- Exemption of import duties on exemption
- 免進口關稅

**Assembly of automobile engines**  
汽車發動機裝配

With assembly process only  
僅為裝配過程

**A4**

- 3-year tax holidays
- 免 3 年企業所得稅
- Exemption of import duties on machinery
- 免機器進口稅

**Other parts**  
其他部件

**B1**

- Exemption of import duties on machinery
- 免機器進口稅

# Super Cluster Package

## 超級產業集群優惠政策套餐

# Automotive and Auto-parts under Super Cluster (1/3)

## 超級產業集群政策下的汽車及其零組件產業

### Activities 行業項目

- **Manufacture of automobile engines with in-house parts production**  
汽車發動機及其內部零件的生產製造
- **Manufacture of vehicle parts using high technology**  
採用高科技的汽車零部件生產製造
  - Substrate for Catalytic Converter 催化轉化器基材
  - Electronic Fuel Injection System 電子燃油噴射系統
  - Automotive Transmission 汽車傳動裝置
  - Electronic Control Unit (ECU) 電子控制單元
- **Manufacture of automobile safety and energy-saving parts**  
汽車安全與節能零配件生產製造
  - ABS/EBD 防滑剎車系統/電子製動力分配系統
  - Electronic Stability Control (ESC) 電子穩定控制
  - Regenerative Braking System 再生製動系統
  - Idling Stop System 怠速剎車系統
  - Autonomous Emergency Braking System 自動緊急制動系統

### Incentives 優惠權益

**8-year tax holidays**  
免 8 年企業所得稅  
+  
**50% reduction 5 years**  
再加5年稅收減半



- **Ayuttaya**  
大城府
- **Pathumthani**  
巴通他尼
- **Chonburi**  
春武裡
- **Rayong**  
羅勇
- **Chachengsao**  
北柳
- **Prachinburi**  
巴真府
- **Nakhon-Ratchasima**  
呵叻府



# Automotive and Auto-parts under Super Cluster (2/3)

## 超級產業集群政策下的汽車及其零部件產業

### Activities 行業類別

- **Manufacture of parts for Hybrid, EV and PHEV**
- 混合動力汽車、電動車及插電式混合動力汽車零部件
  - **Battery** 電池
  - **Air-conditioning System** 空調控制系統
  - **Traction Motor** 牽動電動機
- **Manufacture of fuel system parts**
- 燃油系統零部件
  - **Fuel Pump** 燃油泵
  - **Injection Pump** 噴射泵
  - **Injector** 注射器
- **Transmission system parts**
- 傳動系統零部件
  - **Sun Gear** 太陽輪      - **Carrier** 載體
  - **Ring Gear** 齒圈      - **Propeller Shaft** 螺旋槳軸
  - **Shift Gear** 調檔齒輪 - **Drive Shaft** 驅動軸
  - **Transfer Case** 變速箱 - **Universal Joint** 萬向接頭
  - **Torque Converter** 轉矩變換器 - **Differential** 差速器
  - **Transmission Case** 變速箱殼體

### Incentives 優惠權益

**8-year tax holidays**  
免 8 年企業所得稅  
+  
**50% reduction 5 years**  
再加 5 年稅收減半



- **Ayuttaya**
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- **Pathumthani**
- **巴通他尼**
- **Chonburi**
- **春武裡**
- **Rayong**
- **羅勇**
- **Chachengsao**
- **北柳**
- **Prachinburi**
- **巴真**
- **Nakhon-Ratchasima**
- **呵叻府**

# Automotive and Auto-parts under Super Cluster (3/3)

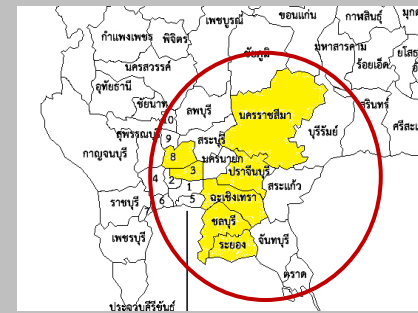
## 超級產業集群政策下的汽車及其零組件產業

### Activities 行業類別

- **Engine system part 發動機系統零部件**
  - **Turbocharger 渦輪增壓器**
- **Safety Part 安全系統零部件**
  - **Airbag part: 安全氣囊部件**  
Inflator, Gas Generant  
充氣筒、引發器
  - **Seat Belt part: Gas Generator**  
安全帶部件: 氣體發生器
- **Manufacture of rubber tires for vehicles**  
汽車輪胎生產製造
- **Manufacture of motorcycles with more than 248 cc engine**  
(must have forming process of engine parts)  
發動機規格大於248 cc的摩托車生產  
(具備發動機部件成形步驟)

### Incentives 優惠權益

**8-year tax holidays**  
免 8 年企業所得稅  
+  
**50% reduction 5 years**  
再加 5年稅收減半



- **Ayuttaya**
- **大城府**
- **Pathumthani**
- **巴通他尼**
- **Chonburi**
- **春武裡**
- **Rayong**
- **羅勇**
- **Chachengsao**
- **北柳**
- **Prachinburi**
- **巴真**
- **Nakhon-Ratchasima**
- **呵叻府**

# Condition to apply for Super Cluster Package

## 申請超級產業集群優惠政策套餐的條件

1. Must have cooperation with academic institutions, research institutes or Center of Excellence in the Special Economic Development Zones in the form of clusters as follow:

須與經濟特區所在地學院、研究院、“卓越研究中心”有以下形式合作：

- i. Cooperation under the **Talent Mobility, Work-Integrated Learning Project or Cooperative or Dual Systems**  
合作開展工學結合、合作辦學、教育合作或雙軌制就業
- i. Human Resource or Technological Development Cooperation as approved by the Board of Investment  
是泰國投資委認可的人才技術發展合作

2. Must generate revenue within **December 31, 2017**

項目必須在**2017年12月31日之前**產生收入

3. Must submit application for investment promotion within **December 30, 2016**

項目必須於**2016年12月30日之前**遞交申請

More convenience, less time, more efficiency!

更便利 更省時 更高效!



**40 agencies under One-roof**  
**40 個部門在一個辦公大廳**

## One Start One Stop Investment Center (OSOS)

一站式投資服務中心

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

Tel. 02-209-1100 (domestic), +662-209-1100 (international)

Email. [osos@boi.go.th](mailto:osos@boi.go.th)

地址：泰國曼谷巴通灣區帕亞泰路319號，占朱利廣場大廈第18層

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