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泰国投资促进优惠(BOI)政策及合规
要求中资企业专场研讨会

MAKING AN
IMPACT THAT
MATTERS

since 1845

特邀嘉宾



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一、BOI 的五年优惠政策

- 税收优惠

BOI
税收优惠权益基本准则

分类	活动举例	企业所得税豁免	进口关税豁免		
			机械	研发用原材料	生产出口产品的原材料
A1+	先进材料技术开发	10 - 13年 (没有上限)	/	/	/
A1	研究与开发	8年 (没有上限)	/	/	/
A2	利用可再生能源发电	8年 (有上限)	/	/	/
A3	传统药物的制造	5年 (有上限)	/	/	/
A4	机械和/或机械设备的装配	3年 (有上限)	/	/	/
B	贸易和投资支持办公室	N/A	/	/	/

*"/": 适用

*"N/A": 非适用

- 非税收优惠

BOI 非税收优惠权益摘要



允许外资持多数股的企业经营受限类业务



允许拥有土地所有权以从事促进项目



放宽接收或向国外汇出外币的限制



技术人员/专家的工作许可证



外国技术员工/专家, 配偶和受抚养人签证

BOI 的五年优惠政策 (2023-2027)

有资格获得投资促进的10类产业活动



第1类:农业、食品和生物技术产业



第2类:医疗行业



第3类:机械及车辆工业



第4类:电器及电子工业



第5类:金属及材料工业



第6类:化学和石化工业



类别7:公用事业



第8类:数字产业



第9类:创意产业



第10类:高价值服务

- 可享受额外优惠权益的14项措施（更新）

根据BOI主要策略，可享受额外优惠权益的措施



1. 促进对国家发展至关重要的产业的投资

2. 提高竞争力

3. 保留和扩展



4. 企业迁移

5. 在经济复苏阶段刺激投资



6. 加速泰国向智能和可持续化转型

7. 提高中小企业竞争力



8. 促进向目标行业的投资

9. 刺激能够促进社区和社会发展的投资

10. 促进泰国人才技能发展机制的建立



11. 促进对科技园区的投资

12. 促进对医药创新行业的投资

13. 促进在南部边境省份的投资



14. 促进在经济特区的投资

案例（一）： 电动汽车制造商可享有的BOI优惠权益

案例 (一) 电动汽车制造商可享用的BOI优惠

– 企业所得税豁免

电动汽车类别	如果投资资本大于等于50亿泰铢	如果投资资本低于50亿泰铢
纯电动汽车(BEV)和纯电动汽车平台	8年企业所得税免税, 上限为投资资本的100%	3年企业所得税免税, 上限为投资资本的100%
插电式混合动力汽车(PHEVs)	3年企业所得税免税, 上限为投资资本的100%	3年企业所得税免税, 上限为投资资本的100%
混合动力汽车(HEVs)	非适用	非适用
电动汽车设备 (关键部件) 制造, 如电池、电动空调系统、电池冷却系统等制造。	<ul style="list-style-type: none"> • 最长可达8年企业所得税免税, 无上限 	
电动汽车充电站	<ul style="list-style-type: none"> • 最长可达5年的企业所得税免税, 上限为投资资本的100% 	



案例 (一) 电动汽车制造商可享有的BOI优惠权益

- 例: 企业所得税和个税的BOI优惠权益期间的计算



- A公司经BOI批准生产纯电动汽车和混合动力汽车（投资额为50亿泰铢币）；并经BOI批准生产电动汽车电池；
A公司于2023年5月开出第一张发票：

- 2023年5月 - 2031年5月 免征A的纯电动汽车生产活动的企业所得税，上限为50亿泰铢；
- 2023年5月 - 2031年5月（最长） 免征A的电动汽车电池生产活动的企业所得税，无上限；
- 混合动力汽车制造活动不享有BOI的企业所得税豁免权益。
- 其他税收和非税收优惠

- A公司于2024年1月经BOI批准从事IBC（国际商务中心）业务，为全球联营企业提供国际贸易服务：

- 从2024年1月起，在获得税务部门对个税优惠的批准下，IBC员工的个人所得税为15%。
- 其他税收和非税收优惠

- A公司引入新投资，并经BOI批准于2027年5月开始生产电动汽车电池的冷却系统：

- 2027年5月 - 2035年5月（最长） 免征A的冷却系统生产活动的企业所得税，无上限。
- 其他税收和非税收优惠



二、泰国支柱二 (“Pillar II”) 立法预计 对BOI优惠政策的影响

支柱一和支柱二的发展

- **G7 达成一致**

- 2021年6月5日

- **OECD 包容性框架声明**

- 138个国家及地区已达成一致，其中包括**泰国**

- **发布《关于支柱一金额A的进展报告》**

- 2022年7月11日

- **发布《支柱一金额A：关于DST和其他相关类似措施的多边公约条款草案》的公众咨询文件**

- 2022年12月20日

- **G20 表示支持**

- 2021年10月

- **发布支柱二实施指南之《安全港和处罚救济》**

- 2022年12月20日

- **发布关于支柱二《GloBE规则的税收确定性》和GloBE信息报告表的两份公众咨询文件**

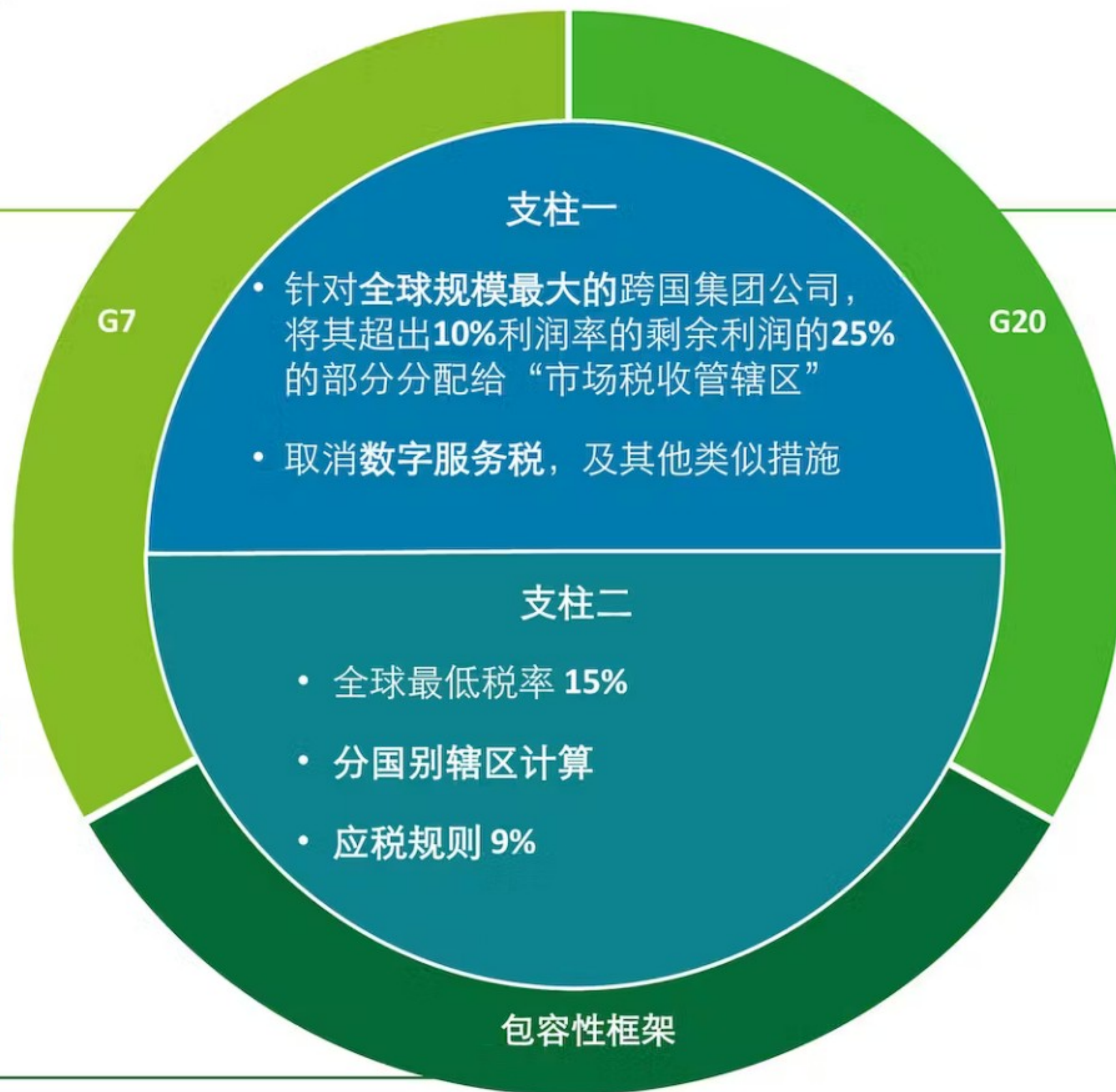
- 2022年12月20日

- **欧盟批准执行支柱二的指令**

- 2022年12月

- **发布《支柱二GloBE规则达成共识的征管指南》**

- 2023年2月2日



支柱二：全球最低税

关键要素

旨在通过补税实现最低税率

最低（有效）税率

优先规则

应税规则 (STTR)

来源国有权

对适用税率低于最低税率的特定类型的关联支付有限征税

仅适用于发展中国家

9%

★ 全球反税基侵蚀规则 (GloBE) *

主要规则

收入纳入规则 (IIR)

- 集团母公司在其所在辖区缴纳“补足税”以使得其它辖区实体的所得的有效税率达到“最低有效税率”

- 在受测财年之前四个财年中至少两个财年的最终母公司合并财务报表年收入在7.5亿欧元或以上的跨国企业集团成员的成员实体都将适用

15%
(按辖区分别计算)

补充规则

低税支付规则 (UTPR)

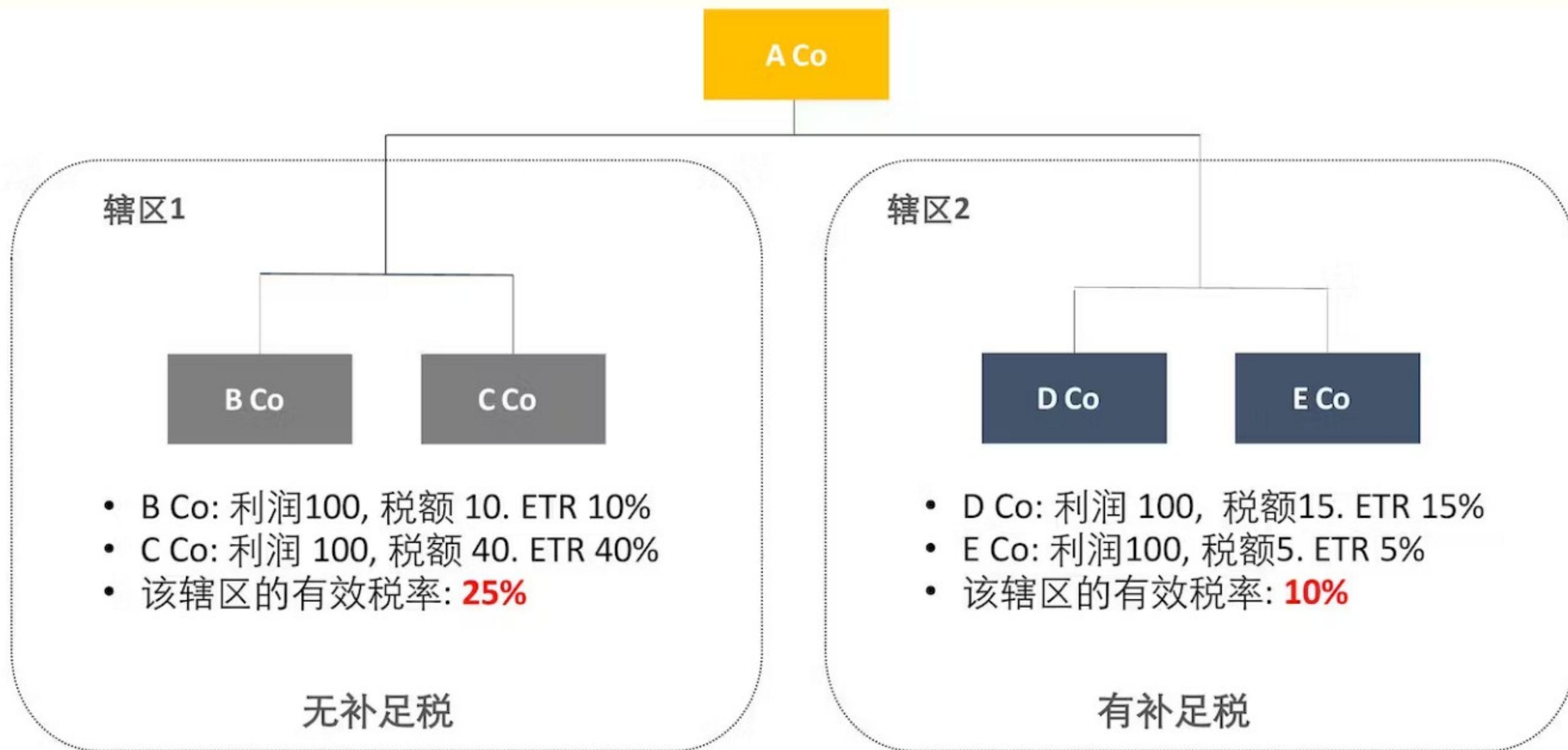
允许集团母公司所在辖区之外的辖区在特定情形下征收“补足税”
处于国际化初始阶段的跨国企业适用五年豁免规定

*包容性框架成员可选择适用GloBE规则，如选择适用将需接受其他成员实施GloBE规则，包括认可规则适用顺序和达成一致的安全港规则。

支柱二：全球最低税

补足税——按辖区分别计算

最低有效税率（“ETR”）15%，分辖区计算

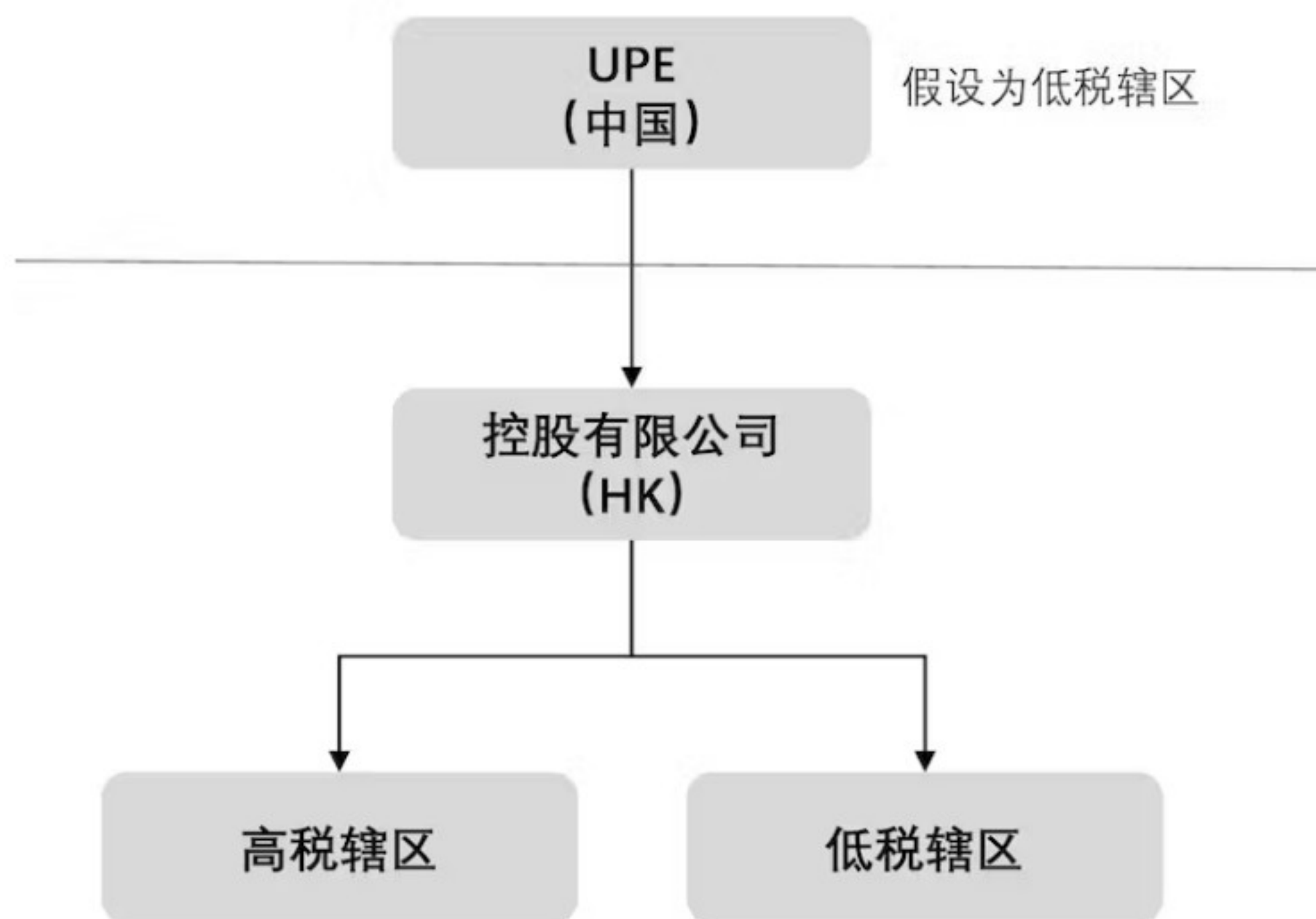


各辖区可以对总部设在当地、规模小于门槛的企业征收补足税

支柱二：全球最低税

收入纳入规则与低税支付规则示例

以下图控股架构为例展示IIR与UTPR的征税方式。



集团面临的补足税缴纳影响：

- 如果最终控股母公司所在地中国实行IIR规则，则根据支柱二下的补税规则，集团在中国境外低税辖区面临的相关补足税需要在中国进行补缴。
- 如果中国不执行IIR规则，则需判断中间控股公司HK是否执行IIR规则。执行IIR的国家征收该国公司所控股的子公司需缴纳的补足税。未根据IIR规则缴纳的补足税（包括UPE面临的补足税）需要按照UTPR规则在所有相关国家进行分配。
- 如果按照UTPR规则进行补足税缴纳，我们需进一步根据集团主要的人员和有形资产在各辖区内的分布，测算各辖区可能被分配的补足税额。

提示：

- 虽有上述GloBE补税规定，在执行中，公司需要关注相关低税辖区是否有执行符合规定的国内最低税（Domestic Minimum Tax, “DMT”）。如相关低税辖区执行DMT，**则面临的低税补足会通过DMT方式在本辖区实现补足。**

泰国计划实施BEPS支柱二

进展和影响观察



税基侵蚀和利润转移 (“BEPS”) 支柱二 — 全球最低税(GMT)

- 泰国内阁已于2023年3月7日原则上批准征收OECD BEPS 2.0方案支柱二项下的全球最低税。
- 泰国内阁已安排泰国投资促进委员会 (“BOI”) 和泰国税务局开展以下工作：

主管部门	工作内容
BOI	<ul style="list-style-type: none">• 将征收补足税作为基金资金来源之一• 补贴合格投资者• 提出减轻补足税征收影响的措施
泰国税务局	<ul style="list-style-type: none">• 按照支柱二征收补足税• 将征收的补足税的 50-70%进行分配• 与 BOI 共享补足税纳税人信息

下一步：

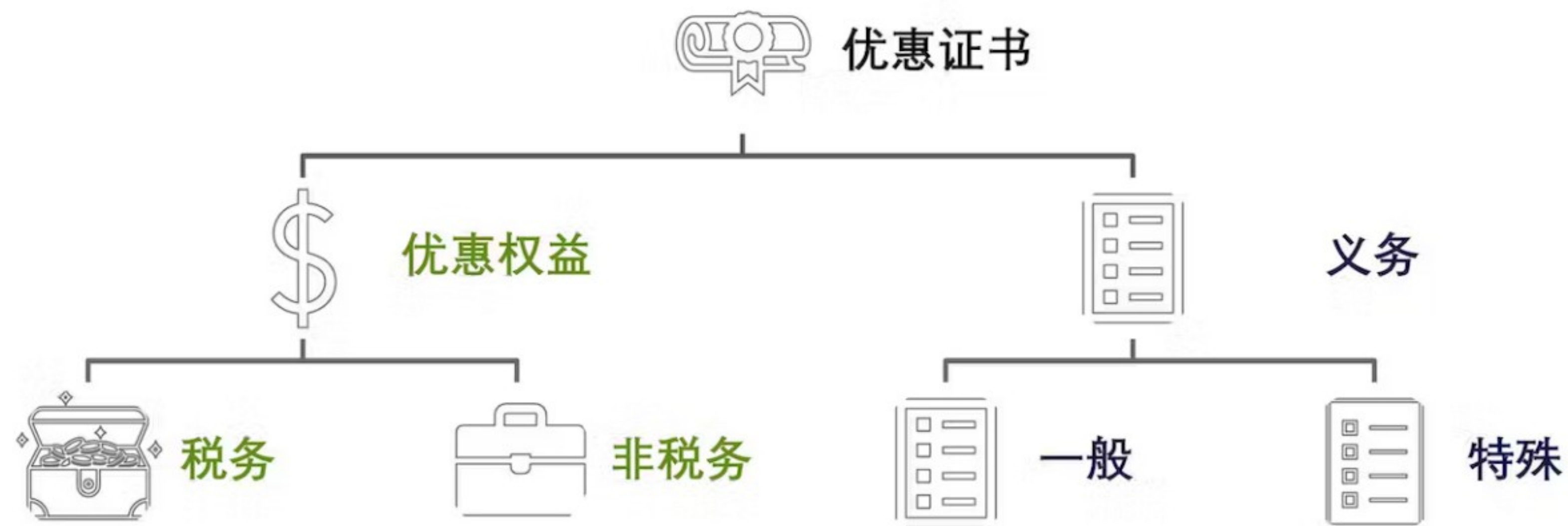
- 泰国将起草实施 BEPS支柱二的立法
- 预计在2023年出具初稿，并2025年开始生效

对企业的影响？

- 泰国计划在当地对集团合并收入超过 7.5 亿欧元的跨国公司征收 15% 的最低税。
- 企业等纳税人需了解其详细规则，并根据自身的情况进行评估适用。企业还需规划适当的系统和流程来识别、收集和处理所需的数据。
- 企业如计划在泰国投资，还应关注上述 BOI 激励措施的预期修改。BOI 会重新审查激励措施并进行相应修改，使其与支柱二保持一致。

三、 持有BOI证书的后续合规要求

- BOI证书的要点



- 优惠权益

投资促进委员会
投资优惠证书

- Government Emblem -

The Investment Promotion Certificate
The Board of Investment

No. 63-1111-1-11-1-1

The Board of Investment ("BOI") has exercised its power in accordance with the Investment Promotion Act B.E. 2520 (A.D. 1977) to grant the BOI promotion certificate ("Promotion Certificate") to

บริษัท ส่งเสริมการลงทุน จำกัด

English name: Investment Promotion Co., Ltd ("Company")

Registration No. 11111111111111 Date of Incorporation:

Registered address: No.

In order to indicate that the Company is a promoted company for carry on the business of manufacture of Multilayer Plastic Packaging under Category 6.4.3.1: Manufacture of multilayer plastic packaging through a co-extrusion process.

The Company was granted the privileges and benefits under the conditions as follows:

优惠权益

Privileges and Benefits

The promoted person shall be entitled to the privileges as follows:

1. Subject to Section 25, the Company shall be granted permission to bring into the Kingdom foreign nationals who are skilled workers or experts together with their spouses and dependents of these two types of foreign nationals in the numbers and for the period of time as the BOI may deem appropriate. 技术工人或专家
2. Subject to Section 26, foreign nationals, who are skilled workers or experts who are permitted to stay in the Kingdom under Section 25, shall be granted work permits for specific positions approved by the BOI for the permitted period of stay in Kingdom. 持有土地
3. Subject to Section 27, the Company shall be granted permission to own land to such an extent as the BOI deem appropriate.
4. Subject to Section 28, the Company shall be entitled to exemption from payment of import duties on machinery as approved by the BOI. 机械的进口关税

- 优惠权益

企业所得税豁免

5. Subject to paragraph one of Section 31, the Company shall be entitled to corporate income tax (“CIT”) exemption on net profit generated from the promoted project in **the total amount not exceeding 100 percent of the investment amount**, exclusive of cost of land and working capital for a period of **5 years** from first date of generating income from the promoted project.

Subject to paragraph three of Section 31, income to be calculated for net profit received from the operation of business according to paragraph one, shall include income from received from the sales of by-products, namely, wastes from the production process.

Subject to paragraph four of Section 31, in case the Company incurs losses from operating the promoted project during the CIT exemption period according to paragraph one, the Company shall be permitted to carry forward losses arising in that year to deduct from the net profit generated after the CIT exemption period ends for a period of not exceeding 5 years from the date the exemption period ends. The Company may opt to deduct from net profit earned in any year or multiple years.
6. Subject to Section 34, the Company shall be entitled to exclude dividends received from the promoted project which is eligible for CIT exemption according to Section 31 for the computation of CIT for the period of the Company is eligible for CIT exemption.

原材料进口关税

7. Subject to Section 36 (1), the Company shall be granted with the exemption of import duties on the raw and essential materials imported from foreign countries for use specifically in production process for export for a period of **1 year** from the date of first importation.
8. Subject to Section 36 (2), the Company shall be granted with the exemption of import duties on items in which the Company imports for re-export for a period of **1 year** from the date of first importation.
9. Subject to Section 37, the Company shall be granted permission to take out or remit money abroad in foreign currency.

BOI授予的优惠权益

	税务优惠	非税务优惠	
无法延期	第31条:企业所得税豁免(最长13年)	第25条:外国技术工人/专家、配偶和受抚养人的签证	不受期间限制
	第35(1)条:企业所得税减免(最长5年)	第26条:技术工人/专家的工作许可	
可以延期3次 1年/次	第28条:机械设备的进口关税豁免	第27条:促进活动的土地所有权	
可以延长 1-2年/次	第36条:用于出口生产的原材料免征进口关税	第37条:放宽境外的外汇收汇	
可以延长 1年/次	第30/1条:研发项目所需物品的进口关税豁免		

- 一般义务

一般义务

Conditions

The Company shall comply with the General Conditions and the Specific Conditions for the project as follows:

General Conditions

1. In case of the privileges granted under Sections 25 and 26, the Company shall not employ or allow foreign national employees, who are skilled workers or experts that the Company being permitted to bring in for the benefits of the promoted project to work in the Kingdom in any position or in the scope of work other than that approved by the BOI. In addition, the Company shall inform the Office of the Board of Investment ("**Office of the BOI**") within 15 days from the date on which such employees terminate their employment or no longer work in the specified positions.

The Company shall support and provide Thai employees with intensive training so that they will be able to replace the foreign skilled workers or experts within the time required by the BOI.

The Company shall report on the performance of foreign skilled workers or experts who are permitted to stay in the country as to how and to what extent Thai employees have been trained and obtained knowledge and skills in the form and method set forth by the Office of the BOI.

2. In case of privileges granted under Section 27, the Company shall utilize the land permitted to own for the promoted activity only.

5. In case of privileges granted under Section 30/1, importation duty on the items used for research and development including the relevant experiment shall be exempted, provided that the items shall be used in the promoted project only and shall be in accordance with the prescribed conditions and prescribed.
免征企业所得税的项目应有单独的收支帐户, 以便进行
免征企业所得税的净利润的计算。
6. In case of privileges granted under Section 32, or Section 35(1), the Company shall make an income-expense account for the promoted business and such account should be separated from other business regardless of whether or not it is the promoted business. This is for the benefit of calculating net profit which is exempted from the CIT.
7. In case of privileges granted under Section 31, Section 31/1, Section 32 or Section 35(1), the Company shall submit the form for Income Tax Return for Companies or Juristic Partnerships (P.N.D.50) and the form for Annual Summary of Withholding Tax Filing (P.N.D. 1 Kor) in electronic forms as prescribed by the Thai Revenue Department ("**TRD**"). The Company shall consent the TRD to disclose or provide the information to the Office of the BOI throughout the period the Company remains the status of the promoted business.
8. In case of privileges granted under Section 36(1), the raw and essential materials shall be specifically used for producing, mixing, or assembling the products or commodities for export and in the promoted project only.
9. The Company shall report on the progress of project operations to the Office of the BOI in accordance with the form prescribed by the Office of the BOI within February and July of every year from the date of issuance of the Promotion Certificate, until the Company has received a permit for commencement of operations. For the project in which the Promotion Certificate is issued in February and July, the first report on progress of project operations shall be submitted in the next reporting month.

- 特殊义务

特殊义务

Specific Conditions

1. The machinery used in the promoted project must be new except for the machinery as approved by the Board and in accordance with rules and procedures prescribed by the Board.
获得进口关税减免的机械应在2025年11月2日内进口
 - 1.1 The machinery which is granted exemption or deduction of import duties shall be imported within 2 November 2025.
 - 1.2 The Company must file an application for approval of machinery list before utilizing the rights and privileges granted for the exemption or deduction of import duties in accordance with the form and method specified by the Office of the BOI.
2. The project must be ready to commence operations within 36 months from the date of issuance of the Promotion Certificate. The Company must request for commencement for start of operations as per the form prescribed by the Office of the BOI.
该公司注册本金不得少于5000万泰铢，应在项目正式运行日前足额实缴
3. The Company must have the total registered capital of not less than 50,000,000 Baht which must be fully paid before the commencement of operation.
4. The Company shall operate in accordance with the material aspects of the promoted project as follows:
 - 4.1 Type of products: Multilayer Plastic Packaging
 - 4.2 Size of business: Production capacity of Multilayer Plastic Packaging is as follows
 - Approximately 55,500,000 pieces per year
(Working hours: 24 hours/day: 312 days/year)
By-products such as waste or scrap from the production process
投资规模（不含土地花费和流动资金）不得少于100万泰铢
5. The investment scale (excluding cost of land and working capital) must not be less than 1,000,000 Baht.
6. The Company shall submit an application requesting to utilize CIT exemption, benefits and privileges and report on the progress of its operations which has been audited by a certified public accountant, for approval from the Office of the BOI within **120 days** from the date of fiscal year end to receive CIT exemption for that financial year.
7. Subject to Section 31 paragraph one and three, the CIT exemption shall not exceed **45,000,000 Baht**. This amount may change depending on the actual amount of investment, excluding cost of land and working capital, on the date of commencement of the project operations.

BOI证书中规定的一般义务和特殊义务

一般义务

1. 外籍员工
2. 机械
3. 原材料和关键材料
4. 单独的收支账户
5. 进度报告
6. 年度报告
7. 停止运营
8. 其他

特殊义务

1. 获得BOI证书的项目中必须适用新机械
 - 1.1 机械应在BOI证书签发之日起xx个月内进口
 - 1.2 在使用免进口关税激励措施之前，应编制机械清单供批准。
2. 获得BOI证书的项目必须在颁发BOI证书之日起**36个月内**准备开始运行。
3. 注册资本金不得低于**xx万泰铢**
4. 该公司必须遵照被批准项目中的下列各关键因素进行运营:
 - 4.1 业务类型：xx
 - 4.2 项目规模：xx
 - 4.3 经营范围(举例)：xx
5. 投资规模不得低于**xx万泰铢**
6. 提交免征企业所得税的申请
7. 该项目必须位于_____

- 获得BOI证书的后续合规要求

获得BOI证书的后续合规要求

进度报告

年度报告

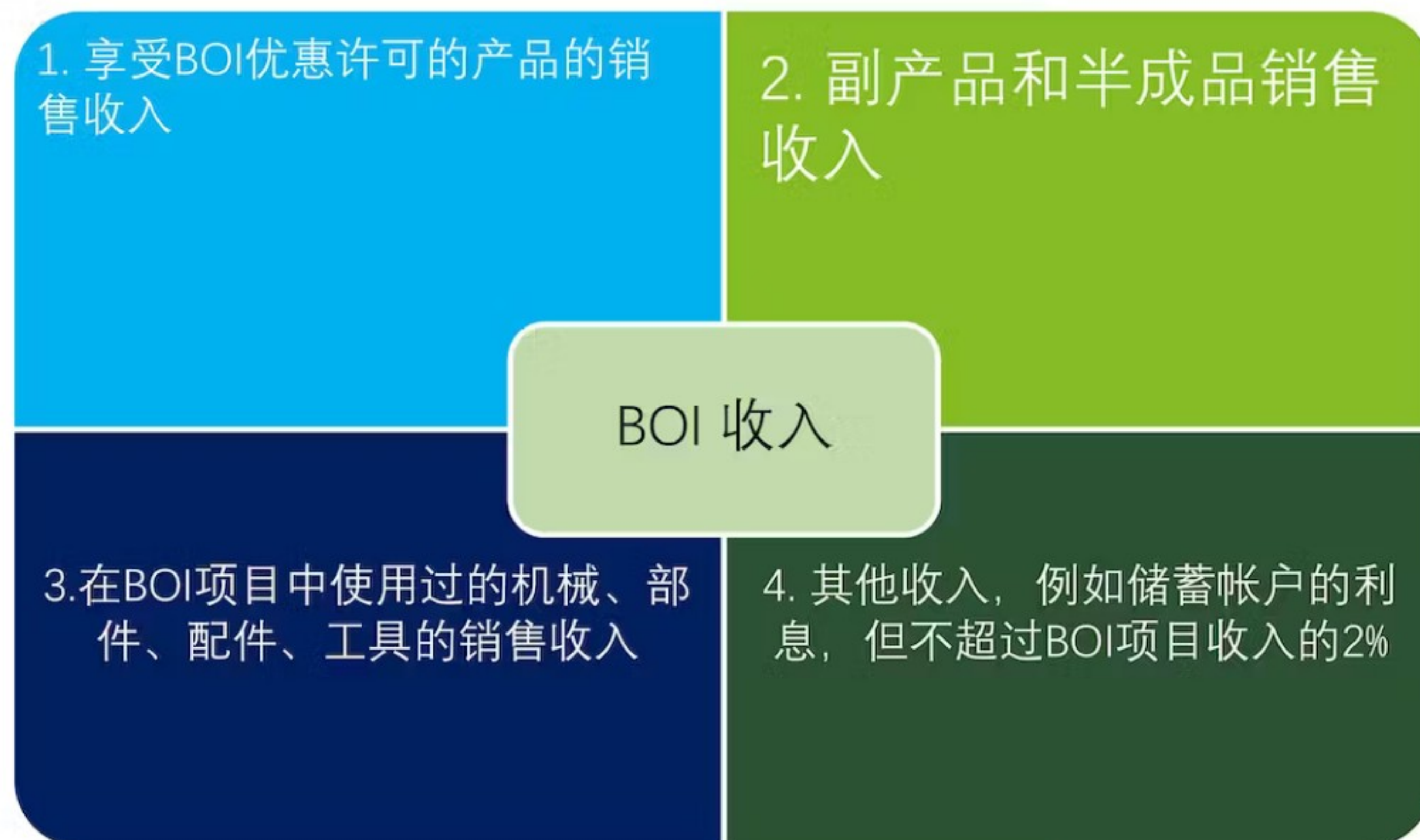
项目正式开始运营

获得ISO证书报告

企业所得税豁免的运用

获得BOI证书的后续合规要求（续）

- 什么可以被纳入为BOI项目的收入？



获得BOI证书的后续合规要求（续）

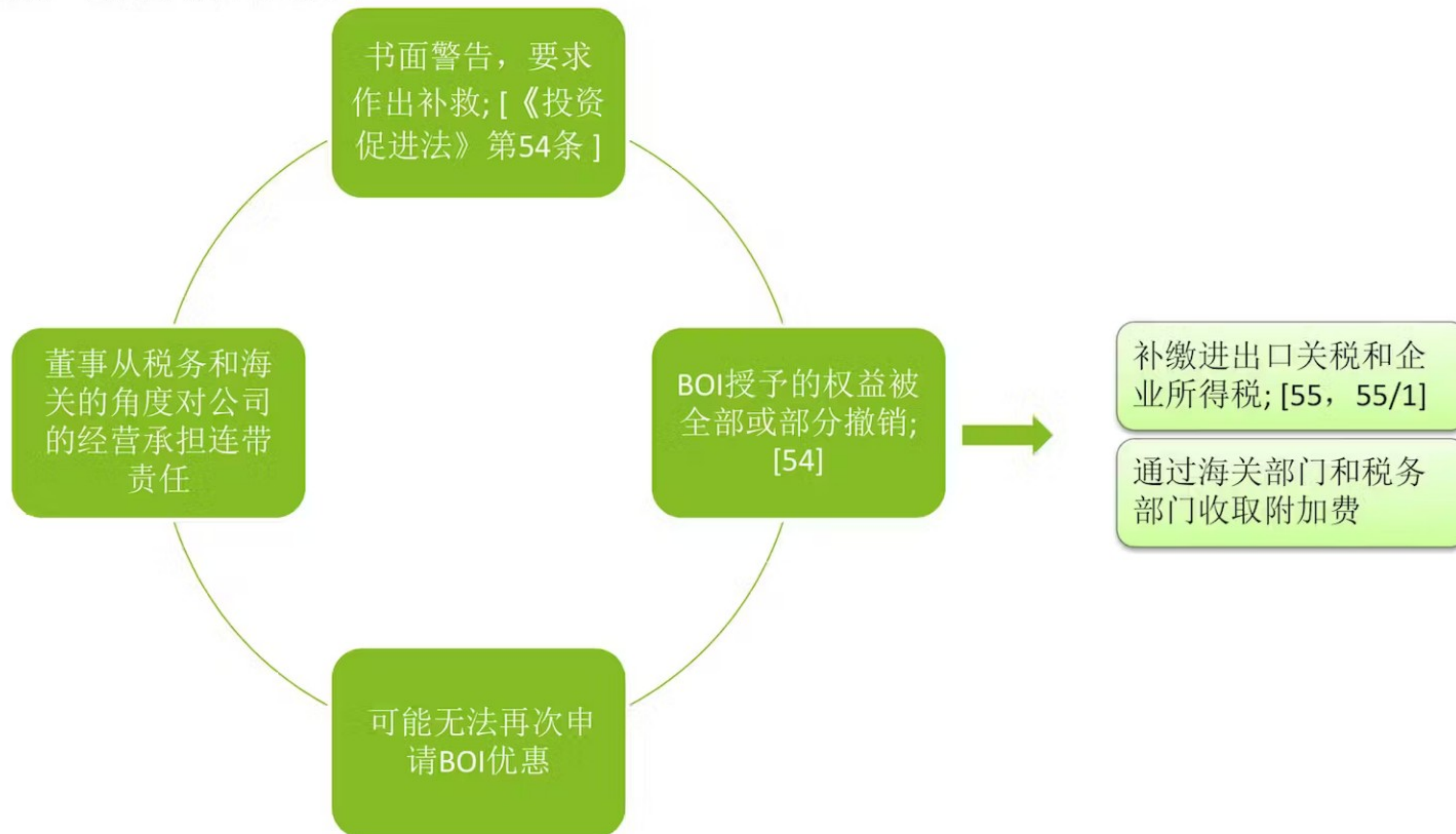
- 什么会触发BOI官员的拜访和审查？

- 项目开始正式运营的日期

- 竞争对手向BOI委员会举报

获得BOI证书的后续合规要求（续）

- 一旦BOI证书被撤销，会面临什么处罚？



案列（二）：

BOI证书被撤销

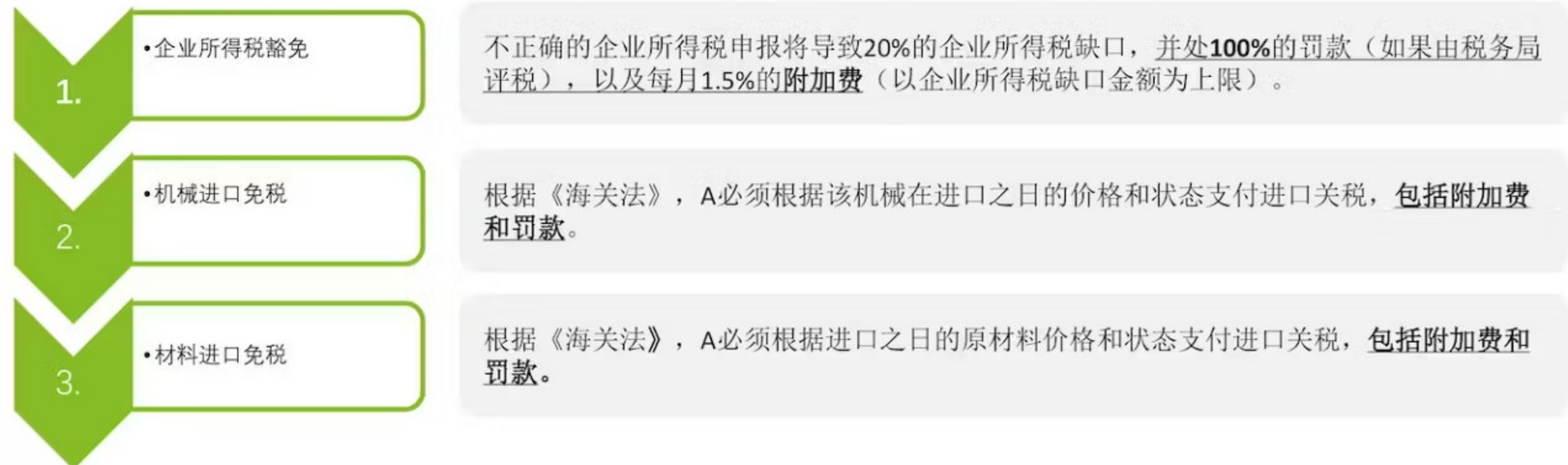
案例 (二) BOI证书被撤销



A公司经BOI批准制造电子零件，并获得以下优惠权益：

- ✓ 免征企业所得税5年；
- ✓ 免征机械进口关税；
- ✓ 免征用于生产出口产品的原材料的进口关税；和
- ✓ 其他非税收优惠权益

然而，由于不符合BOI证书的规定条件，A的项目正式运营未获得BOI批准，BOI证书被撤销。一经撤销，视A从未被授予BOI权益。因此，A所有已使用的税收权益和关税豁免权益都要缴纳附加费和罚款，如下：



增值税方面，如果进口关税的豁免被撤销，将会产生7%的增值税缺口，从而受到100%的罚款和每月1.5%的附加费（以增值税缺口的金额为上限）。

四、BOI 证书的生命周期



德勤小程序 -BOI优惠权益自测



A screenshot of the Deloitte SEA Tax Services website. The browser address bar shows the URL: https://www2.deloitte.com/th/en/services/tax.html?icid=top_tax. The page features a navigation menu with 'Services', 'Industries', and 'Careers'. The main content area is titled 'Tax' with the tagline 'Trusted. Transformational. Together.' and a paragraph about global forces shifting the tax function. A 'Tax Self-Check' pop-up window is overlaid on the right side of the page, containing a welcome message, a description of the self-assessment, and a question: 'Are you interested in taking the Self-Check assessment?' with 'Yes' and 'No' buttons. The background content includes news items like 'ITR Asia Pacific Tax Awards 2022 winners— Congratulations!' and 'The age of controversy', as well as sections for 'Contact us', 'About us', and 'Offerings'.



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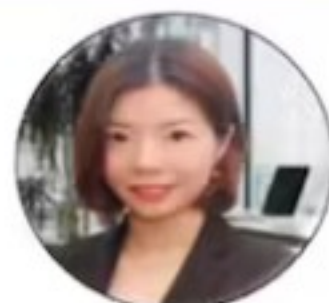
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