



## Global Investment and Innovation Incentives (Gi<sup>3</sup>) Alert

### Update on the Investment Promotion Measures for 2024

泰国投资委员会发布 2024 年招商引资措施最新情况

#### Introduction 背景介绍

To support the relocation of businesses to Thailand, as well as to encourage large-scale investments in targeted industries, the Thailand Board of Investment (“BOI”) released new announcements to expand the scope for special investment promotion measures and has extended the deadline for the application submission to the last working day of 2024 (i.e., 30 December 2024). 为支持企业将业务迁至泰国，并鼓励对目标行业的大规模投资，泰国投资委员会 (“BOI”) 发布了新的公告，旨在扩大对特殊投资激励措施的范围，并宣布将提交申请的截止日期延长至 2024 年的最后一个工作日（即 2024 年 12 月 30 日）。

#### What to Know? 企业须知

Details of each measure can be summarized as below:

各项措施的详情，总结如下：

Investment Promotion Measures for Community and Society Development 促进社区和社会发展的投资激励措施	
Conditions 条件	<ul style="list-style-type: none"> <li>The projects must have minimum capital investment of THB 5 million (excluding land costs and working capital) and provide at least THB 500,000 in support to each local organization. 满足此类条件的项目，最低投资额应不少于 500 万泰铢（不包括土地成本和运营资金），并需要为每个当地组织提供至少 50 万泰铢的支持。</li> <li>The projects must present a collaboration plan with local organizations to promote competitiveness enhancement of</li> </ul>

	<p>the local communities, i.e., activities relating to manufacturing or service process enhancement, holistic water resource management, sustainable agriculture development, environmental enhancement, and support for education or public health. In addition, the BOI added the scope of local organization support for forest management to reduce PM2.5 particulate pollution. The CIT exemption limit will be calculated based on the actual investment expenses (excluding land costs and working capital) to support local organization, e.g., constructing firebreaks in wet-forest areas, building moisture-retaining ridges, providing support for firefighter tools and equipment, and offering training on forest fire prevention and control. In addition, the project's plan must be approved by the Ministry of Natural Resources and Environment. 这些项目还需提交与当地组织的合作计划，以提高当地社区的竞争力。比如，与制造业或服务流程改进、整体水资源管理、可持续农业发展、环境改善以及支持教育或公共卫生有关的合作。此外，BOI 还增加了当地组织对森林管理的支持范围，以减少 PM2.5 颗粒物污染。企业所得税免税限额将根据企业支持当地组织的实际投资费用（不包括土地成本和营运资金）来计算，例如，在湿林地区建造防火带、建造防潮岭、为消防员提供消防设备的支持以及提供森林火灾预防和控制培训。此外，该项目计划必须得到自然资源和环境部的批准。</p>
<p><b>Incentives</b> 激励</p>	<ul style="list-style-type: none"> <li>• 3-year CIT exemption with a cap of 200 % of the investment capital (excluding the land cost and working capital); and 企业所得税 3 年 豁免，上限为项目投资额的 200%（不包括土地成本和营运资金）；及</li> <li>• Non-tax incentives. 非税收优惠</li> </ul>
<p><b>Measure for Retention and Expansion Program</b> <b>原有项目和扩建项目的措施</b></p>	
<p><b>Conditions</b> 条件</p>	<ul style="list-style-type: none"> <li>• The applicants must be existing BOI-promoted projects with at least 3 promoted projects under the same company in the past 15 years. In addition, the BOI has updated the period of the 3 existing BOI-promoted projects under the same juristic person in the past 15 years, from 2008-2022 to 2009-2023. 申请人必须是现有的 BOI 推广项目被激励者，并需在过去 15 年内，同一家公司至少拥有 3 个 BOI 推广项目。此外，BOI 还更新了过去 15 年中同一法人名下的 3 个现有 BOI 推广项目的期限，从 2008-2022 年更变至 2009-2023 年。</li> <li>• The expansion projects must have minimum investment value of not less than THB 500 million (excluding land costs and working capital). 扩建项目的最低投资价值应不低于 5 亿泰铢（不包括土地成本和营运资金）。</li> </ul>
<p><b>Incentives</b> 激励</p>	<ul style="list-style-type: none"> <li>• Additional 3-year CIT exemption (not exceeding 13 years in total) for activities under Group A1+; or A1+类别的项目可额外获得 3 年企业所得税豁免（共计不超过 13 年）；或</li> </ul>

	<ul style="list-style-type: none"> <li>• 50 % of CIT reduction for a period of 5 years following the expiration of the CIT exemption for activities under Group A1 and A2; or A1 和 A2 类别的企业所得税豁免到期后，5 年内可再减免 50%的企业所得税; 或</li> <li>• Additional 3-year CIT exemption (not exceeding 8 years in total) for activities under Groups A3, A4, and B. A3、A4 和 B 类项目可额外获得 3 年企业所得税豁免（共计不超过 8 年）。</li> </ul>
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**Measure for Comprehensive Relocation Program**  
**综合搬迁项目的措施**

<b>Conditions</b> 条件	<p>Previously, this Measure applied to two cases (i) applicants with new investment in manufacturing projects and (ii) existing BOI-promoted manufacturing projects (Group A). Currently, the BOI has added new cases. Key changes can be summarized as below:          此前，该措施适用于两种情况：（1）对制造项目有新投资的申请人和（2）现有 BOI 推广的制造项目（A 类）。目前，BOI 针对上述措施，颁布了新要求。主要变化可归纳如下：</p> <ul style="list-style-type: none"> <li>• In case of applicants with new investment in manufacturing projects, there are two cases:             <ol style="list-style-type: none"> <li>1. In cases where the applicants operate all business activities under the same company; and</li> <li>2. In cases where the applicants collaborate with other affiliated companies in operating the International Business Center ("IBC") and/or Research and Development Center ("R&amp;D")</li> </ol> <p>如果申请人对制造项目进行新投资，可分为两种情况进行考量：</p> <ol style="list-style-type: none"> <li>1. 申请人在同一家公司下经营所有业务活动；</li> <li>2. 申请人与其他关联公司合作运营国际商务中心（“IBC”）和/或研发中心（“R&amp;D”）</li> </ol> </li> <li>• In case of existing BOI-promoted manufacturing projects which has been granted with tax incentives (Group A), there are also two cases: -             <ol style="list-style-type: none"> <li>1. In cases where the applicants operate all business activities under the same companies; and</li> <li>2. In cases where the applicants collaborate with other affiliated companies in operating the IBC and/or R&amp;D</li> </ol> <p>对于已获得税收优惠的现有 BOI 推广的制造项目（A 类），也分为两种情况进行考量：</p> <ol style="list-style-type: none"> <li>1. 申请人在同一家公司下经营所有业务活动；</li> <li>2. 申请人与其他关联公司合作运营 IBC 和/或 R&amp;D</li> </ol> </li> <li>• Extension of time for investment promotion acceptance and submission of supporting documents for BOI promotion certificate will not be allowed in any cases. 在任何情况下都不允许延长关于申请 BOI 证书的支持材料的提交和受理时间。</li> </ul>
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	<ul style="list-style-type: none"> <li>The deadline for having the first revenue or starting service of IBC has been changed from 3 years to 1 year from the issuance date of the BOI promotion certificate. IBC 首次获得收入或开始服务的截止日期已从 BOI 证书颁发之日起的 3 年, 更改为 1 年。</li> </ul>
<b>Incentives</b> 激励	<ul style="list-style-type: none"> <li>Additional 3 or 5 years of CIT exemption depending on the type of business that will be relocated into Thailand, but the total period of CIT exemption will not exceed 8 years; and 根据将新迁至泰国的业务类型, 额外奖励 3 或 5 年的企业所得税豁免, 但豁免的总期限不超过 8 年; 及</li> <li>Non-tax incentives. 非税收优惠</li> </ul> <p>Remark: For projects in which the applicants collaborate with other juristic persons in operating the business activities will not be granted non-tax incentives from the BOI. 注: 对于与其他法人合作经营的项目, BOI 将不给予非税收优惠。</p>
<b>Investment Stimulation Measure for Economic Recovery</b> <b>促进经济复苏的投资激励措施</b>	
<b>Conditions</b> 条件	<ul style="list-style-type: none"> <li>The projects must be related to activities in Group A1, A2, A3, and A4. 项目必须与 A1、A2、A3 和 A4 类别中的业务活动相关。</li> <li>The projects must have actual investment capital of not less than THB 1 billion (excluding land costs and working capital) within 12 months from the issuance date of the BOI promotion certificate. 项目必须在 BOI 推广证书签发之日起 12 个月内, 实际投资资本金不低于 10 亿泰铢 (不包括土地成本和营运资金)。</li> </ul>
<b>Incentives</b> 激励	Additional 50 % of CIT reduction for a period of 5 years from the expiry date of CIT exemption. 自企业所得税豁免到期之日起 5 年内, 再获得额外减免 50% 的企业所得税。

### What's next? 应对建议

Foreign and domestic automotive companies who are interested in applying for the New Measure on automotive industry are highly recommended to review their business activities and investment to see if they are eligible for the incentives of the New Measure. Our Deloitte's Gi3 professionals can advise whether your business and future investment plan are eligible for new investment incentives. 综合以上, 建议有意向申请汽车工业新措施的国内外汽车企业审查其业务活动和投资, 查看是否有资质申请到新措施的优惠政策。德勤泰国 Gi3 专业人员可以就贵司的业务和未来投资计划是否符合新措施的要求提供咨询服务, 例如:

- Review of your business (activity) and investment and perform feasibility study for the eligibility of the promoted activities by the

BOI; 审查公司的业务和投资，并对 BOI 推广项目的资质进行可行性分析；

- Preparation of the relevant applications; 准备相关申请材料；
- Liaison with the BOI authorities and following up on the application to support application for the BOI's approval; and 与 BOI 官员联络并跟进申请，支持企业获得 BOI 的批准；
- Setting up of guidance and internal BOI compliance including trainings. 通过培训等方式，帮助企业制定 BOI 指南和内部 BOI 合规性。

For further information or support, do not hesitate to reach out to our Deloitte Gi<sup>3</sup> professionals. 如需更多信息或支持，请随时联系我们。

### Deloitte Tax Self-check assessment 德勤税务自查评估

You can initially assess your current business operation by scanning QR code below. 您可以通过扫描下方二维码初步评估您当前业务运营情况。



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