



## Legal News

### Deloitte Legal – Representing tomorrow

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November 2017

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#### Measures for Eligibility to Receive Additional Rights and Benefits of the Board of Investment

On 28 October 2017, the Board of Investment (“**BOI**”) has issued BOI Announcement No. 10/2560 RE: Measures for Eligibility to Receive Additional Rights and Benefits according to the BOI Announcement No. 2/2557 RE: Policies and Criteria for Investment Promotion to enhance investment and expenditures in development of technology and high innovation. The details of this announcement are as follows:

1. Group A1 and A2 activities will be eligible to an additional benefit based on the merits of the activity (Merit-based Incentives), which is an additional corporate income tax (“**CIT**”) exemption benefit of no more than 13 years.
2. In order to promote usage of modern machinery and usage of robots in the production, the BOI will grant additional rights and benefits for Group B activities which are as follows:
  - 2.1 In cases of using automated system or robots to promote usage of modern machinery and automated system in the

production, the BOI will grant 3 years CIT exemption benefit in the amount of 50% of the investment capital (excluding cost of land and working capital); and

2.2 In case of using machinery which links or supports the manufacture of automated machinery industry in the country in an amount of not less than 30% of total cost of machinery used in the project, the BOI will grant 3 years CIT exemption benefit in the amount of 100% of investment capital (excluding cost of land and working capital);

These rights and benefits will not apply to Group B activities that have specific conditions that do not include CIT exemption rights and benefits as prescribed by the BOI.

As per this recent Announcement the application for investment promotion must be submitted to the Office of the BOI within 30 December 2020

### Single Window for Visa and Work Permit

A new e-service channel has been created, referred to as "Single Window", and is for the Visa and Work Permit System. The new channel is jointly organized by three government agencies, namely the Board of Investment, the Immigration Bureau and the Department of Employment and was implemented in order to facilitate visa and work permit applications submitted by foreign experts that are working for BOI promoted companies through a one-time online application. Under the new system, the foreign expert will also receive digital work permit in a smart phone or other electronic device instead of the normal work permit booklet.

Single Window for the Visa and Work Permit System has initially been implemented primarily in the pilot areas that include Bangkok, Chiang Mai and Phuket in October 2017. If all goes well in the pilot areas then there are plans to expand the service nationwide by 2018.

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