



Global Investment and Innovation Incentives (Gi³) Alert

Changes to Criteria and Conditions for Granting Land Ownership to BOI-promoted Companies 通过 BOI 优惠获取土地所有权的标准和条件更新

Introduction 背景介绍

Following the Announcement of the Board of Investment (“BOI”) No. 6/2565 dated 8 August 2022, regarding criteria and conditions for granting land ownership to BOI-promoted companies for the establishment of offices and residences, the BOI recently issued a new Announcement No. Por. 10/2566 dated 23 June 2023 introducing additional criteria and conditions for granting land ownership to BOI-promoted companies. 继 2022 年 8 月 8 日泰国投资促进委员会 (“BOI”) 发布第 6/2565 号公告，规定向持有 BOI 优惠的企业授予土地所有权以设立办公场所和住宅的标准和条件之后，近期 BOI 于 2023 年 6 月 23 日发布了 Por. 10/2566 号公告，引入了向 BOI 申请授予土地所有权的额外标准和条件。

What to know? 企业须知

The updated criteria and conditions for applying for the permission to own land for the establishment of offices and residences and operating promoted business are summarized below: 我们对申请土地设立办公场所、住宅以及经营公司业务的最新标准和条件进行了整理，如下表所示：

Condition 条件	BOI Announcement No. 6/2565 BOI 第 6/2565 号公告	BOI Announcement No. Por.10/2566 BOI 第 Por.10/2566 号公告
Paid-up registered capital 实缴注册资本	<ul style="list-style-type: none"> Must have a paid-up registered capital of not less than THB 50 million. 必须拥有不少于 5000 万泰铢的实缴注册资本。 	<ul style="list-style-type: none"> Must have a paid-up registered capital of not less than THB 50 million throughout the period of receiving the approval to own land for the establishment of office and residences and operating promoted business.

		<p>在获得批准的整个期间，必须拥有不少于 5000 万泰铢的实缴注册资本，以此申请土地来设立办公场所和住宅，并经营相应享受投资优惠的项目。</p>
<p>Size of land for the establishment of offices and residences 办公和住宅用地面积</p>	<ul style="list-style-type: none"> • Land for the establishment of offices for the promoted projects must not exceed 5 rai. 为享受投资优惠的项目而设立办公场所的用地不得超过 5 莱。 • Land for the residences of executives or experts must not exceed 10 rai. 管理层或专家的住宅用地不得超过 10 莱。 • Land for the residences of employees must not exceed 20 rai. 员工住宅用地不得超过 20 莱。 	<p style="text-align: center;">-</p> <ul style="list-style-type: none"> • Land for the residences of executives or experts must not exceed 100 square wah per family and each plot of land must not be an adjoining area exceeding 1 rai. The land ownership will be granted of not exceeding 1 rai per the paid-up registered capital of THB 50 million and the total land size must not exceed 10 rai. 管理层或专家的住宅用地每户不得超过 400 平方米(100 square wah)，每块土地的相连面积不得超过 1 莱。每 5000 万泰铢的实缴注册资本可获得不超过 1 莱的土地所有权，土地总面积不得超过 10 莱。 • Land for the residences of employees must not exceed 1 rai per 300 employees. The land ownership will be granted of not exceeding 1 rai per the paid-up registered capital of THB 50 million and the total land size must not exceed 20 rai. 员工住宅用地不得超过 1 莱/300 名员工。每 5000 万泰铢的实缴注册资本可获得不超过 1 莱的土地所有权，土地总面积不得超过 20 莱。 <p>Remark: 注意</p> <ol style="list-style-type: none"> 1. Regarding the permission to grant land ownership for the residences of executives, experts and/or employees, the BOI will consider from the total land size for use in the establishment of residences of executives, experts, and employees. 在审批管理层、专家和/或员工住宅的土地所有权时，BOI 将基于用于建设管理层、专家和员工住宅的土地总面积进行考虑。

		<p>2. The land ownership will be considered based on a case-by-case basis. The total size of land will be granted based on an entity level regardless of number of BOI promotion certificates. 土地所有权的授予，将视每个具体申请情况而定。土地总面积将根据以公司实体为基础授予，不考虑持有 BOI 证书的数量。</p>
<p>Distances between the establishment of office and residences 办公地点与住所之间的距离</p>	<ul style="list-style-type: none"> Land for the residences can be located within or outside the area of the business establishment. 住宅用地可以位于商业区域内或区域外。 	<ul style="list-style-type: none"> In case the land for the establishment of office and residences is not located in the same area, the land for establishment of residences must not be located more than 50 kilometers from the office of the promoted project. 如果办公场所和住宅用地不在同一区域的，住宅用地距离享受投资优惠项目的办公场所不得超过 50 公里。
<p>Other conditions 其他条件</p>	<p>-</p>	<ul style="list-style-type: none"> BOI-promoted companies are prohibited from using the permitted land for wrong purposes that are contrary to good morals or public order. 持有 BOI 优惠的企业禁止将批准的土地用于违背公序良俗的错误用途。 BOI-promoted companies must facilitate any inspections relating to the use of land and provide access to location of the establishment of offices and residences throughout the period of obtaining the investment promotion. 在享有 BOI 投资优惠的整个期间，企业必须配合土地使用有关的所有检查，并报告办公场所和住宅的建设地点。 In case BOI-promoted companies do not comply with any conditions, the BOI will revoke the rights and benefits concerning land ownership and the approved land must be sold within 1 year from the date of receipt of the notification of non-compliance from the BOI. 如果持有 BOI 优惠的企业不符合以上任何条件，BOI 将撤回其与土地所有权相关的权利和利益，并且还必须在收到 BOI 的违规通知之日起 1 年内 出售已批准的土地。

		<ul style="list-style-type: none"> All applications that had been submitted to the BOI according to the BOI Announcement No. 6/2565 dated 8 August 2022 and those that are being reviewed by the BOI must be in compliance with the criteria and conditions as specified in the new BOI Announcement. 所有已经依据 2022 年 8 月 8 日第 6/2565 号公告向 BOI 提交的申请，以及正在接受 BOI 审查的申请，都必须符合 BOI 新公告所规定的标准和条件。
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What's next? 应对建议

BOI-promoted companies who are considering applying for the permission to own land in Thailand for the establishment of offices and residences are recommended to review their business plans to determine if their land allocation complies with the criteria and conditions as set out in the new BOI Announcement. 针对正在考虑申请持有泰国土地来建立办公场所和住宅的企业，我们建议其审查项目计划，以确认土地分配是否符合 BOI 新公告中规定的标准和条件。

Our Deloitte's Gi3 professionals can assist you with the following services: 德勤 Gi³ 专业团队可以为贵司提供下列协助：

- Review of your business plan regarding the land allocation to establish offices and residences in Thailand and perform a feasibility study for the eligibility of permission to own land in Thailand with the BOI under the updated criteria and conditions. 根据最新标准和条件，协助审查贵司在泰国设立办公场所和住宅土地的商业计划，对其是否符合泰国 BOI 的土地所有权许可进行可行性分析；
- Preparation of the relevant application; and 准备相关土地申请；以及
- Liaise with the BOI authorities and following up on the application to support application for the BOI's approval. 与 BOI 当局联系沟通、跟进申请进度等，提供支持和帮助以获得批准。

For further information or support, do not hesitate to reach out to our Deloitte Gi³ professionals. 如需更多信息或协助，请随时联系德勤泰国 Gi³ 专业人士。

Deloitte Tax Self-check assessment 德勤税务自我检查评估工具

You can initially assess your current business operation by scanning the QR code below. 企业可通过扫描以下二维码初步评估当前的业务运营情况。



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