

INVESTMENT POLICIES

WHY

Thailand?



WHAT's new in 2017

BOI approved **911** projects
TOTAL **17.3** bil. USD [as of Sep]

Revised Investment Promotion Act (effective as of 25 Jan 2017)

Exemption of CIT up to 13 years for R&D, advance technology and innovation

50% reduction of CIT up to 10 years

Investment Tax Allowance

Special packages for targeted core technology

100-300 % tax deduction for R&D expenses and technology and workforce development

Competitiveness Enhancement Act (effective as of 14 Feb 2017)

Exemption of CIT up to 15 years

10,000 million Baht matching fund for targeted industries.

Import duty exemption.

All other privileges under old and revised IPA.

EEC Act

Expected total investment of 1.5 Trillion Baht (\$43 bn USD) in first 5 years.

Cover investment in Chachoengsao, Chonburi, and Rayong.

Smart Visa Issuance for Talents, Foreign Investors, Foreign Executives and Startups.

International university establishment in high technology field.

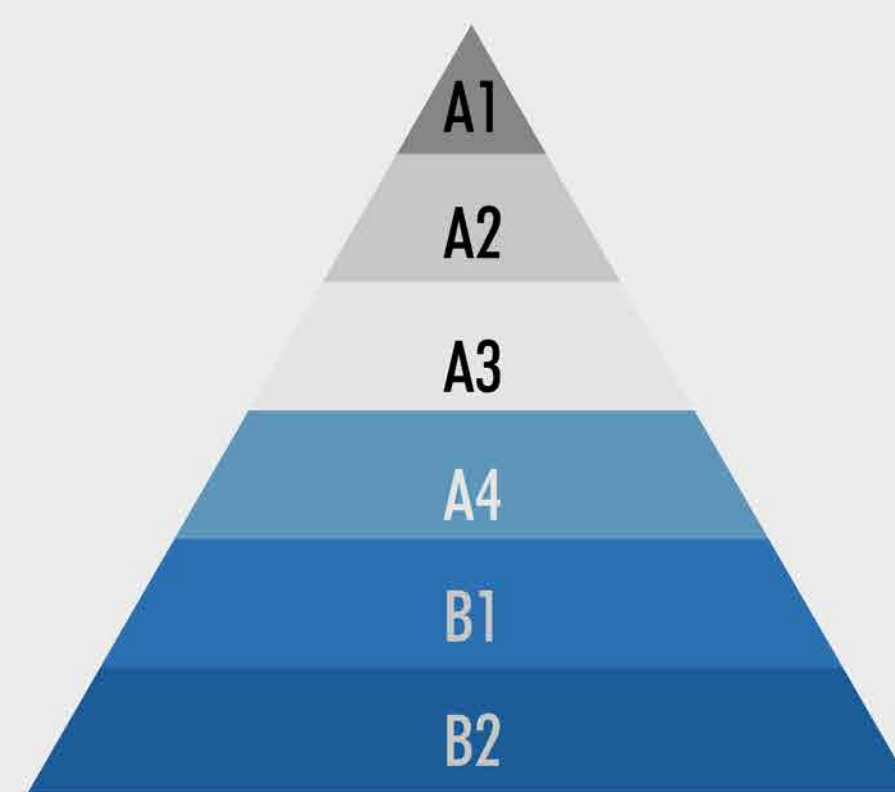
Incentives

Merit-based

Grant additional incentives to encourage investment that benefit the country or overall industry

1. Competitiveness Enhancement
2. Decentralization
3. Industrial Area Development

Activity-based



Classified incentives based on importance of activities

Tax and Non-Tax Incentives

including...

0 - 8 years of CIT Exemption

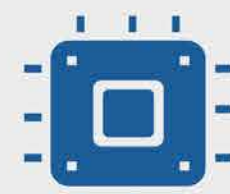
300% tax deduction on R&D investment

Exemption of import duties on raw materials for use in production for export

Exemption of import duties on machinery

Special Economic Zones (SEZ)

Super Clusters



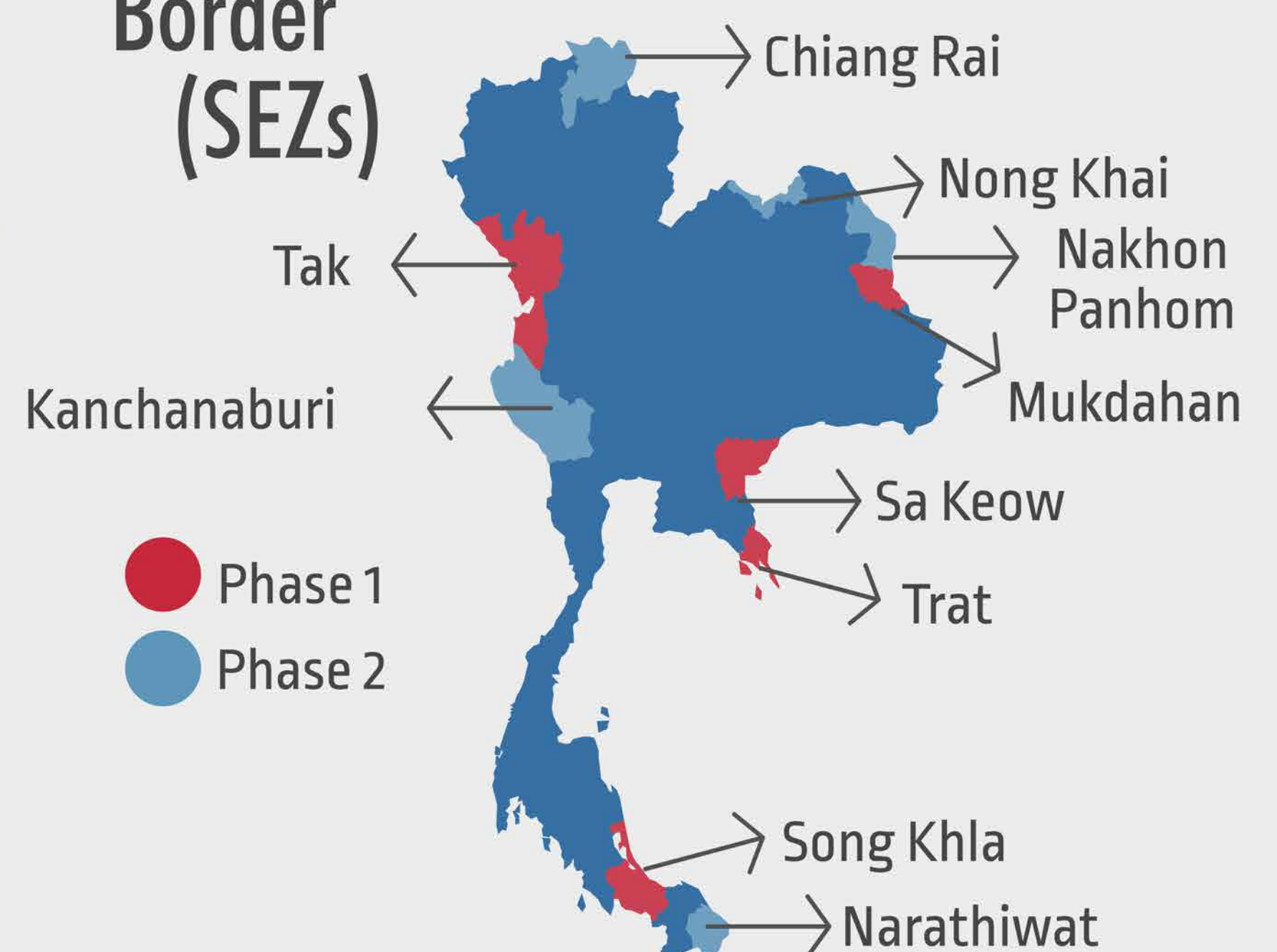
+ many more



- INCENTIVES -
8 years of CIT Exemption
+ 50% reduction for further 5 years



Border (SEZs)



Other Clusters



- INCENTIVES -
3-8 years of CIT Exemption
+ 50% reduction for further 5 years

Targeted Industries

Each zone with different targeted activities depending on competencies



1. Agricultural, fishery and targeted industries

2. Ceramic products

3. Textile, garment, and leather industries

4. Manufacture of furniture

5. Gems and jewelry

6. Medical equipment



7. Automotive, machinery, and parts

8. Electrical appliances and electronics

9. Plastics

10. Medicine

11. Logistics

12. Industrial estates/zones

13. Tourism related industry