



德勤泰国中国服务部

全球投资和创新激励措施(Gi³) 业务资料



全球投资和创新激励措施(Gi³)

泰国凭借其战略位置、充满活力的环境和支持性的政府政策和计划，成为吸引外国投资的目的地。泰国也是一个制造业中心，由于其广泛的上下游供应链，对各种企业具有吸引力。泰国政府通过泰国投资委员会(BOI)、泰国工业地产管理局(IEAT)和税务局(RD)等政府机构推出了一系列激励计划，为国内外投资者提供税收和非税收激励措施。



咨询服务

- 提供从相关部门获得政府激励的结构，以适应您在各个层面的业务战略；
- 审查新业务和现有业务，包括业务搬迁，并确定策略，以寻求获得最佳的促进激励；
- 就获得政府奖励的可能性进行可行性研究；或
- 协助规划“BOI”相关问题，如资金成本、生产能力、生产中原材料和机械的使用以及废料管理。



申请手续

- 准备/审核申请政府激励优惠的表格；
- 协助与相关部门联系并提供咨询支持，以确保获得BOI的许可证；
- 与有关当局修订现有的推广项目；
- 协助向BOI申请项目搬迁；或
- 支持项目管理和报告。



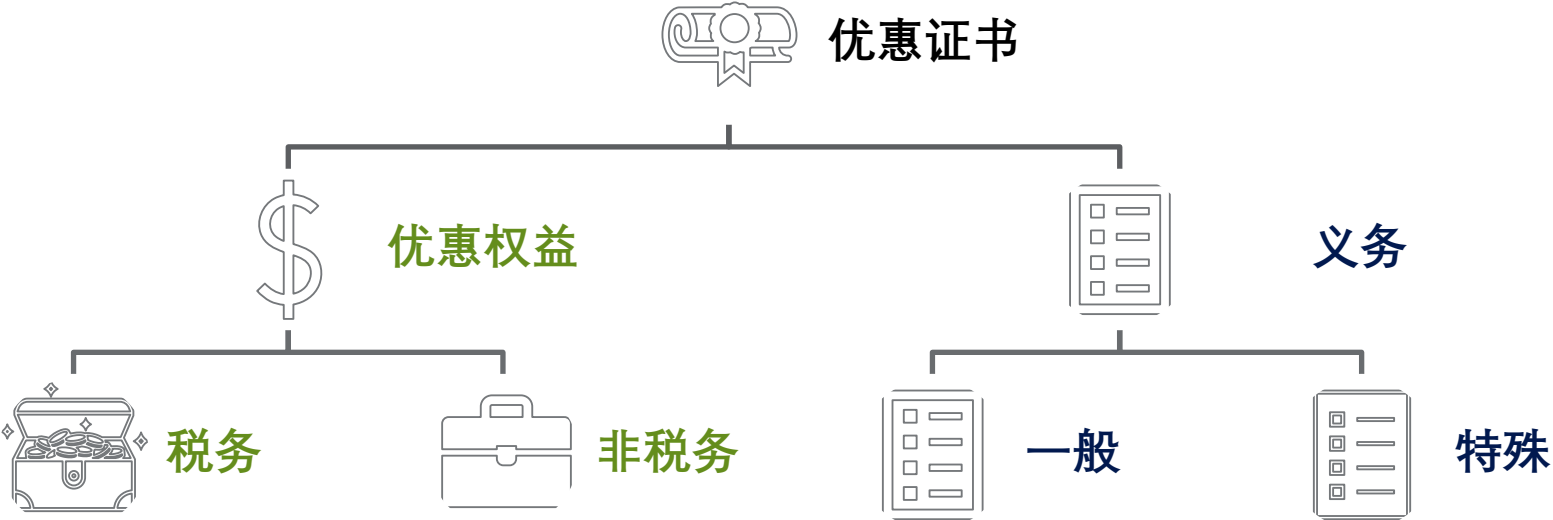
合规后/ BOI运行状况检查服务

- 根据获得的优惠措施，包括报告义务，提供实施后的服务，确保充分满足有关当局要求的条件；
- 进行BOI健康检查，以发现不符合规定的情况，并建议可能的替代方案，以减少企业成本
- 从BOI和研发部门的角度确定风险敞口，并为研发部门可能进行的下一次BOI审计或税务调查做好准备；
- 在有关部门审核期间提供协助；
- 就BOI和非BOI(非免税)业务的区分提供指导；或
- 识别出任何没有充分利用的机会，来最大化现有的利益。



为企业内部BOI的工作提供服务

- 协助提供内部的 BOI工作，包括人力外包；和
- 提供团队专业领域的培训。



BOI证书的要点(续)

- 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.
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 the Kingdom.
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.

- 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	非税务优惠 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.
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.

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。

- 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
税收优惠权益基本准则

分类	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+	10 - 13年 (没有上限)	/	/	/
A1	8 年 (没有上限)	/	/	/
A2	8 年 (有上限)	/	/	/
A3	5 年 (有上限)	/	/	/
A4	3 年 (有上限)	/	/	/
B	N/A	/	/	/

*“/”: 适用

*“N/A”: 非适用

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Deloitte Thailand Chinese Services Group

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BOI非税收优惠概览



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) (续)

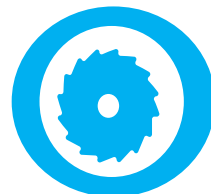
有资格获得投资促进的10类产业活动



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



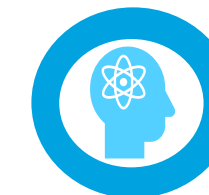
第6类:化学和石化工业



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

根据BOI主要策略，可享受额外优惠权益的14项措施



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

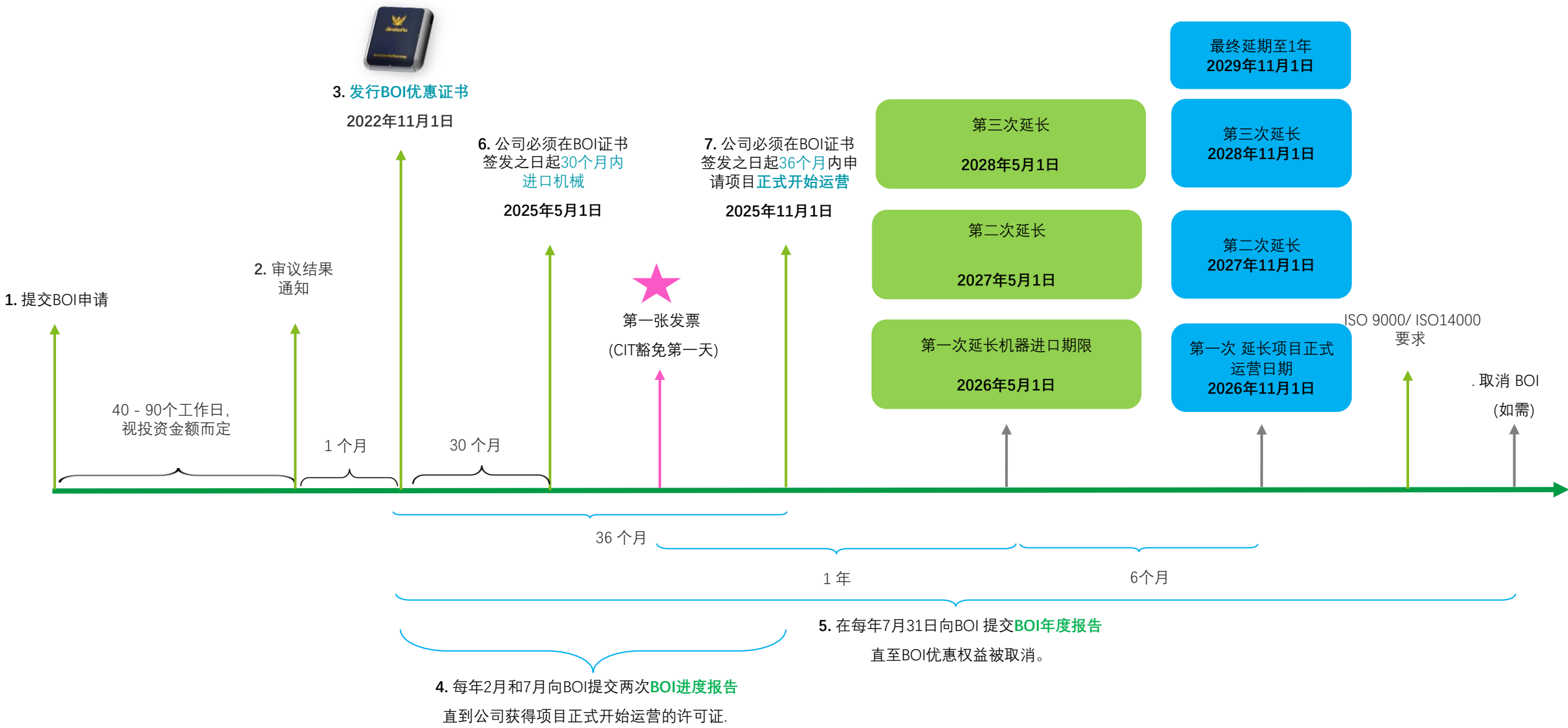
12. 促进对医药创新行业的投资

13. 促进在南部边境省份的投资



14. 促进在经济特区的投资

申请BOI优惠权益的总体流程及取得优惠证书后的要求

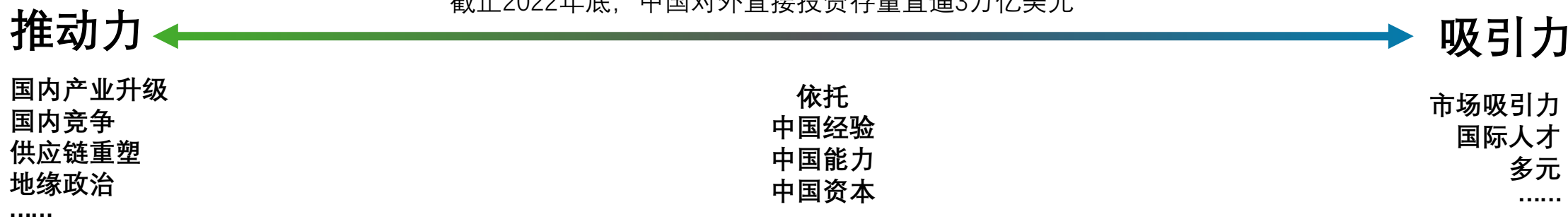


中国企业海外投资迈入新纪元

蕴藏万千机遇



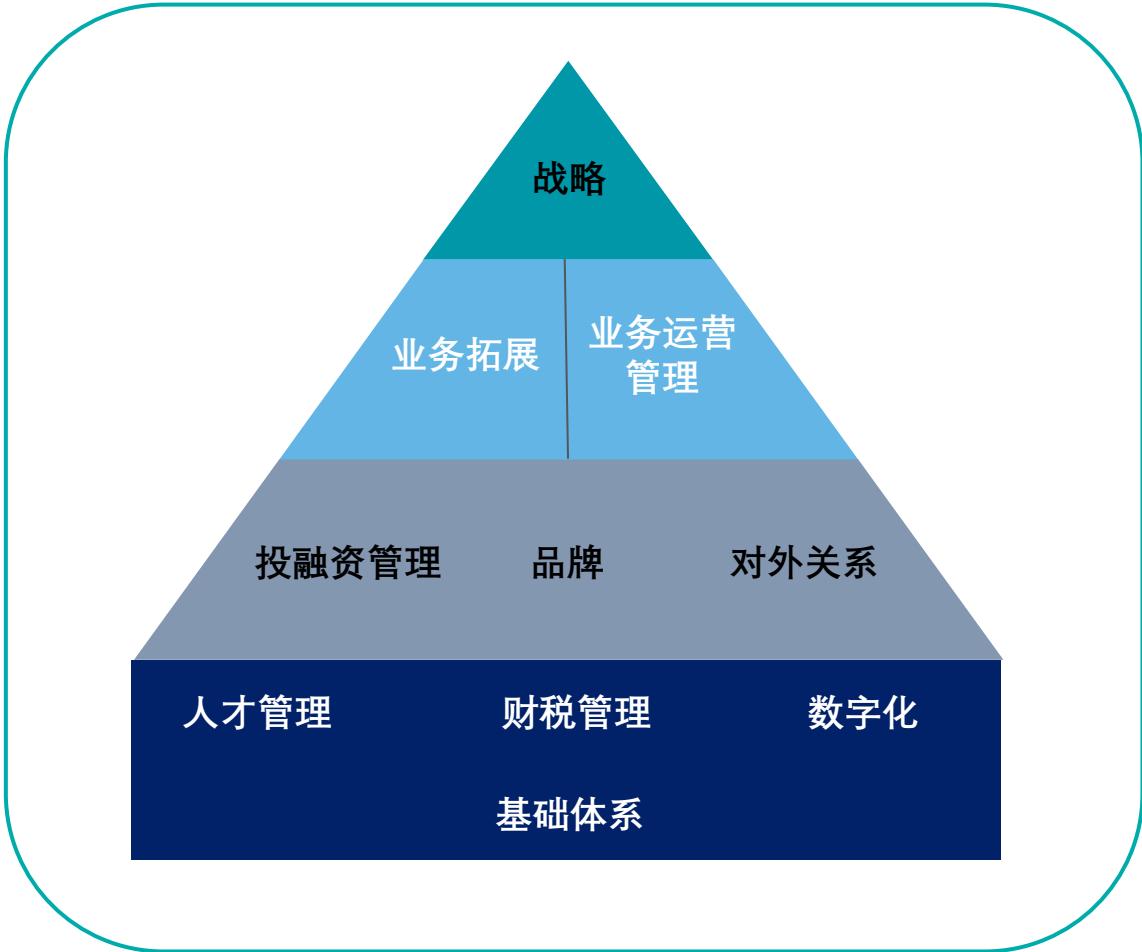
截止2022年底，中国对外直接投资存量直逼3万亿美元



新纪元下，中国企业如何制胜

小进步成就大飞跃

德勤跨国经营能力成熟度模型



德勤全球中国服务部联合德勤内部各领域专业团队，推出“中国企业走出去”系列白皮书



能力篇 一 财税管理能力

- 1. 中国企业跨境投资核心税务考量
- 2. 中资企业全球转让定价安排重点考虑
- 3. 全球税务申报及监控系统解决方案
- 4. 海外财务管控体系建设

能力篇 二 数字化及基础体系

- 1. 数字助力海外管控治理
- 2. 企业出海的云解决方案
- 3. 网络和数据安全
- 4. 规范化管理和风险管控能力
- 5. 构建境外风险防控体系，助力企业出海行稳致远

能力篇 三 跨境人才能力体系建设

能力篇 四 跨境投融资能力

能力篇 五 跨境业务运营能力

能力篇 六 软性指标

市场活动

领先理念

- 中国企业全球化新纪元系列白皮书
- 地区/国别税务与投资指南
- 投资中国指南，助力跨国企业来华运营



研讨会及代表团访问

- 定期举办海外研讨会
- 携手中国驻外使馆及海外的中国商会举办各类研讨会及商务活动
- 协助中国企业海外考察



微课

- 发布中文语音微课助力中国企业的海外征程
 - 拥抱中国开放新机遇
 - 海外布局战略



微信公众号

- 发布海外投资相关推送：
 - 最新政策解读
 - 国别投资指南
 - 专题研讨会邀请函



市场活动-德勤泰国中国服务部

2024年9月 – 德勤泰国线下研讨会 – 罗勇分会专场



2024年8月 – 加入泰国中国企业总商会



2024年7月 – 德勤泰国“CFO论坛”中文场

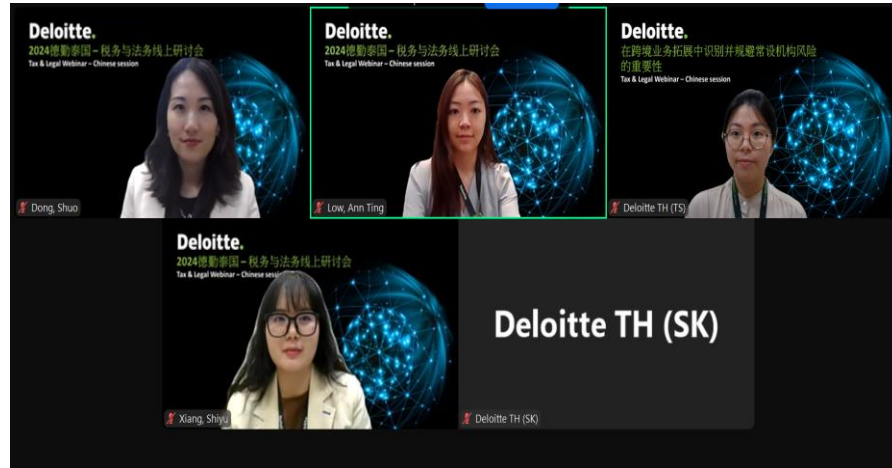


2024年7月 – 外商经营法线上研讨会



市场活动-德勤泰国中国服务部

2024年5月 – 德勤泰国税务和法务线上研讨会



2024年3月 – 德勤泰国线下研讨会 – 洛加纳园区专场



2023年9月 – 罗勇工业园中文专题研讨会



2023年8月 – OPPO 微笑提案泰国站

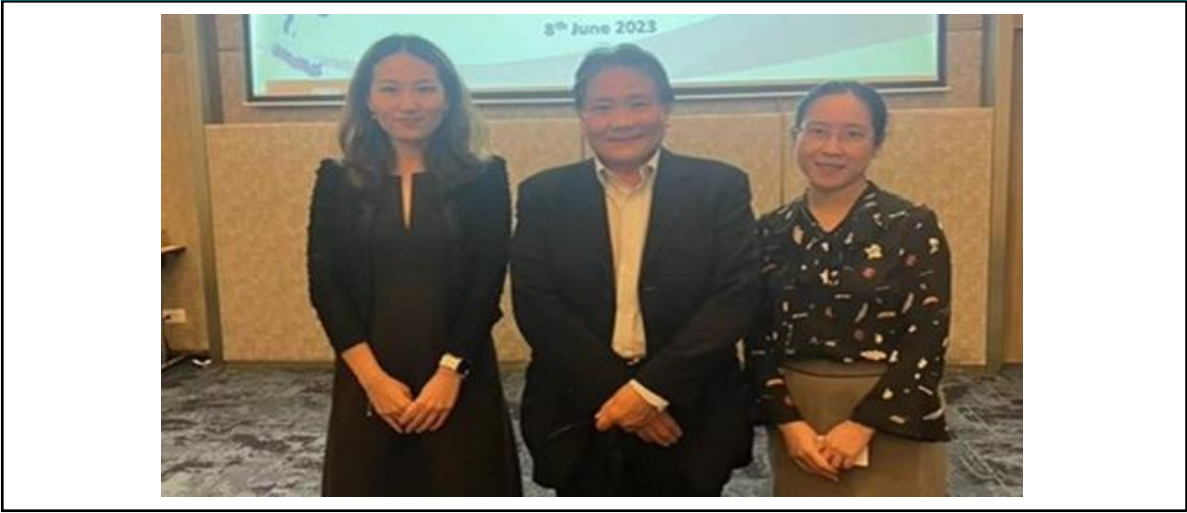


市场活动-德勤泰国中国服务部

2023年7月 – “泰国海关稽查”中文沙龙Coffee Talk



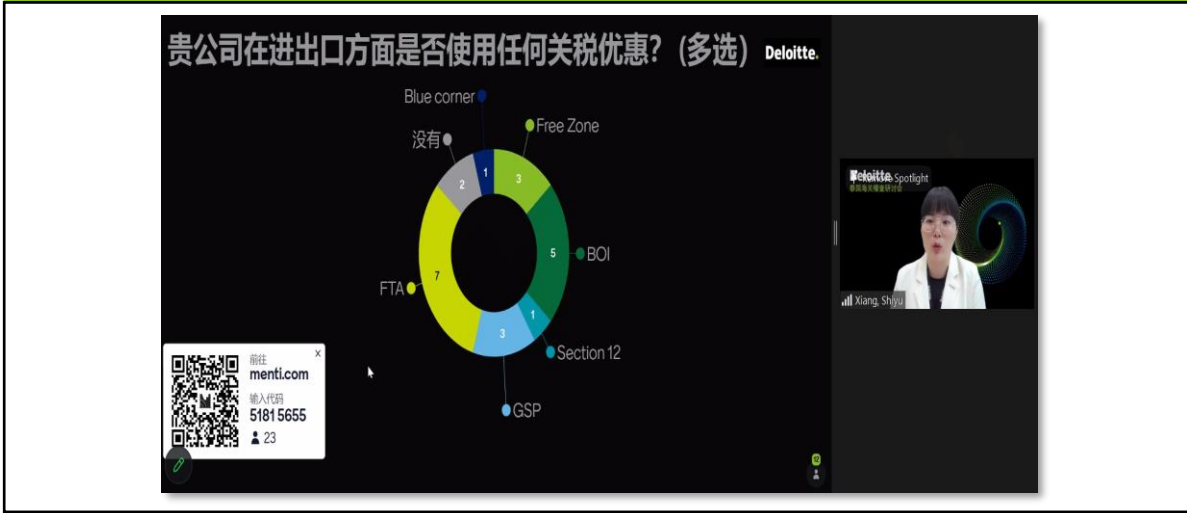
2023年6月 – 香港线路板协会研讨会



2023年6月 - “BOI后续合规” 法务线上研讨会

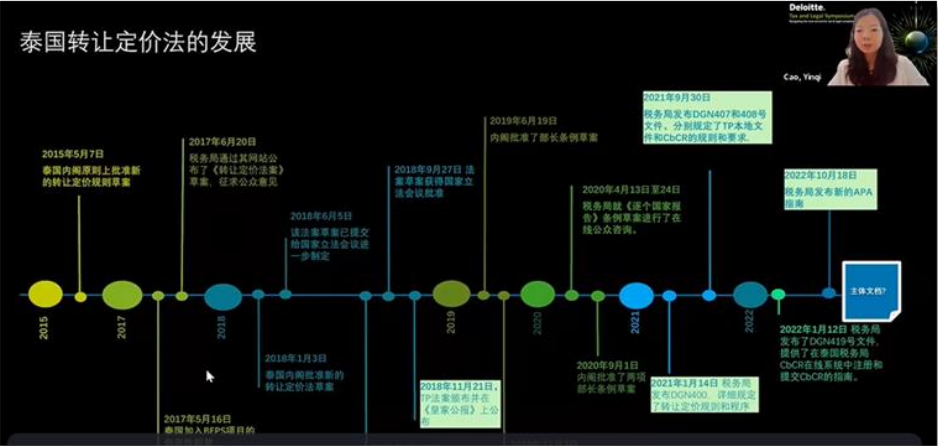


2023年3月 – “泰国海关稽查” 线上研讨会



市场活动-德勤泰国中国服务部

2023年2月 – 德勤泰国税务和法务年度大会

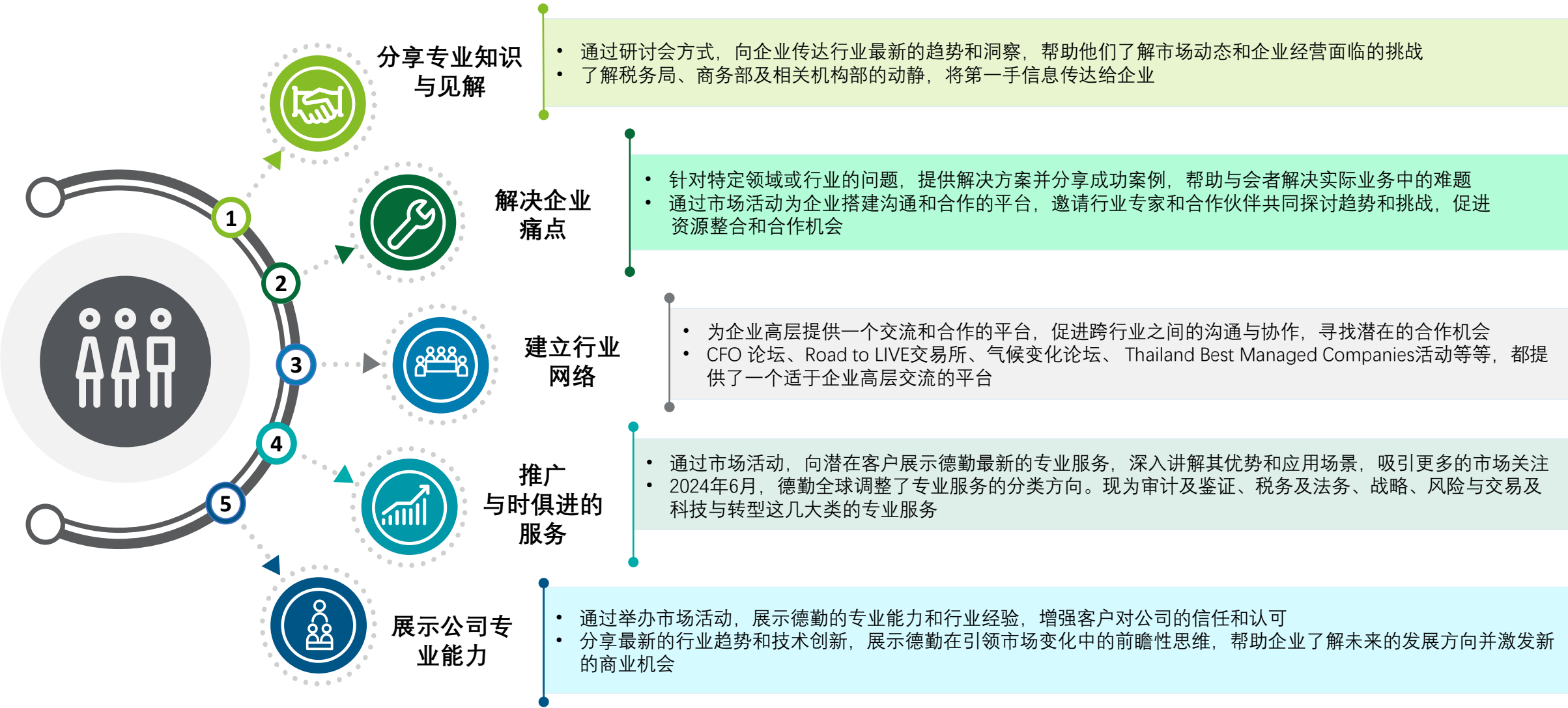


2022年12月 - WHA工业园 - “未来财务职能”高层论坛



市场活动-德勤泰国中国服务部

目的及愿景



官方网页-德勤泰国中国服务部

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中国企业通讯

这是针对在泰国开展业务的中国公司的新闻通讯。我们提供必要的信息，例如与税务、会计和其他企业活动相关的法律法规的修订。



- 2024
- 2024年9月: 税务和法务通讯
- 泰国签证政策更新
- 2024年8月: 税务和法务通讯
- 2024年上半年: 泰国经济展望
- 2024年3月: 税务和法务通讯
- 2024年德勤东南亚税收指南
 - G13快讯: 泰国投资委员会发布2024年招商引资措施最新情况
- 2023
- 2023年12月: 税务和法务通讯
- 泰国2023年四季度经济展望报告
- 2023年11月: 税务与法务通讯
- 税务快讯: 部级法规 Paw. 161/2566 问答翻译
- 2023年9月: 税务与法务通讯
- 税务快讯: 泰国境外来源收入个人所得税征管 (“PIT”) 更新
 - 税务快讯: 7%增值税税率有效期延长
 - 泰国2023年三季度经济展望报告
- 2023年7月: 税务与法务通讯
- G13快讯: 通过BOI优惠获取土地所有权的标准和条件更新
- 2023年6月: 税务与法务通讯
- 法律快讯: 物流业 - 《外商企业经营法》视角下的合规要求

研讨会信息

德勤泰国中国服务部 (CSG) 会举办针对中国企业的中文研讨会。研讨会包括关于审计与鉴证、风险咨询、财务咨询、税务和法律等专业领域内容，对泰国新制度、商业热门话题及管理层的重点问题，邀请各行业企业进行研讨。



- 2024年7月30日 德勤泰国CFO 论坛-中泰经济专题讲座
- 本次活动探讨的主题为“聚焦泰国，探索中国对东南亚的经济影响”。活动特别邀请到德勤中国首席经济学家许思博和德勤泰国客户与市场执行总监Narin Chutijirawong博士，与参会嘉宾分享他们关于中国与泰国经济展望的重要见解。同时，德勤泰国税务与法务及中国服务团队的国际领导人卢俊杰先生作为圆桌讨论嘉宾，分享了他针对目前在泰国经济形势和市场监管的局面中不断演变的投资和税务方面的观察。
- 2024年7月3日 泰国《外商企业经营法》下股东代持的合规风险与应对策略探讨线上研讨会
- 德勤泰国于2024年7月3日成功举办方法务线上讲座，主题为“泰国《外商企业经营法》下股东代持的合规风险与应对策略探讨”。本次讲座分析了在泰国的外商投资法律环境中，外商采用代持股东结构所面临的合规风险及其影响。同时，通过分享有关典型案例，进一步探讨在泰外资企业在成立合资公司或成为外商经营实体的常见风险和应对措施。
- 2024年5月15日 2024年法务与税务线上研讨会
- 德勤泰国于2024年5月15日成功举办主题为泰国常设机构的构成及其潜在税务风险的税务与税务线上研讨会。本次研讨会由德勤泰国中国服务部及税务团队共同举办。研讨会围绕在泰运营或计划在泰投资企业关心的常设机构的定义、构成、厘定以及相应的风险等话题展开讨论。德勤团队与线上近百位来宾共同探讨了在泰开展业务的常设机构识别和规划等重点议题。
- 2024年3月6日 关联方交易所引发的税务稽查风险线下沙龙
- 德勤泰国在泰国曼谷工业园区举办了中文专场沙龙。德勤泰国国际税务团队协同德勤泰国中国服务部团队作为主办方出席。本次沙龙的举办，旨在针对后疫情期，中资企业须面对的税务稽查，深度解读由关联交易直接触发或间接引发的税务风险。
- 2023年9月28日 泰国海关稽查泰中罗勇园区专场研讨会
- 德勤泰国中国服务部在泰中罗勇工业园区办公室成功举办了“泰国海关稽查”为主题的研讨会。这是疫情后德勤泰国中国服务部首次在工业园区举办的中文研讨会。在泰国中国企业总商会罗勇分会的支持下，研讨会吸引了超过50名中资企业代表的踊跃参与。本次研讨会还邀请到德勤泰国全球贸易和团队的专业人士到场，为在泰的中资企业提供专业跨境贸易实务的参考意见，总结并分析企业在进口货物到泰国时面临的普遍挑战。
- 2023年7月20日 中资企业应对泰国海关稽查线下沙龙



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2024年 – 东南亚税收指南

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