



Global Investment and Innovation Incentives (Gi³) Alert

Update on New Investment Promotion Measure for Mitigating the Impact on the Implementation of the Global Minimum Tax Collection Rules 泰国为减轻全球最低税实施影响出台新投资优惠措施草案

Introduction 背景介绍

To effectively support the implementation of the Global Minimum Tax rules in Thailand and align with the Base Erosion and Profit Shifting (“BEPS”) 2.0 Pillar Two issued by the Organisation for Economic Co-operation and Development (“OECD”), Thailand’s Board of Investment (“BOI”) was assigned to propose measures to alleviate the impact on the implementation of the Global Minimum Tax collection rules. Recently, the BOI introduced a **draft** version of the new relief measure to mitigate the impact of the new approach to collect taxes under the Global Minimum Tax rules (“**Draft Measures**”). 为有效支持全球最低税规则在泰国的实施，以及与经济合作与发展组织 (“OECD”) 发布的税基侵蚀和利润转移 (“BEPS”) 2.0 支柱二方案保持一致，泰国投资促进委员会 (“BOI”) 负责出台措施减轻全球最低税收征收规则实施的影响。近期，BOI 公布了新措施的草稿版，以期减轻未来泰国根据全球最低税规则征收新税款对企业可能带来的冲击和影响 (“《措施草案》”)。

What to know? 企业须知

The Draft Measures apply to both existing BOI-promoted companies and new companies. Under the framework of the Draft Measures, eligibility conditions and granted benefits are summarized below: 《措施草案》适用于已享受 BOI 优惠的现有公司以及新公司。根据《措施草案》的规定，相关优惠措施和资格条件要求归纳如下：

	Existing BOI-promoted company 享受 BOI 优惠的现有公司	New company 新公司
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**Eligible conditions
资格条件**

1. The applicant must be a company in a Multinational Enterprise (“MNE”) group having total consolidated group revenue for accounting period prior to the submission of the BOI application in any of the following cases: 申请人所在的跨国企业 (“MNE”) 集团在提交 BOI 申请之前的会计期间内的集团合并总收入, 应符合以下任何一种情况:
 - 1.1 Not less than **THB 28,000 million/EUR 750 million;** 不少于 **280 亿泰铢/7.5 亿欧元;**
 - 1.2 Not less than an average of **28,000 million Baht/EUR 750 million** calculating from number of days of mentioned accounting period (in case accounting period is less than 12 months);or 根据上述会计期间天数计算, 平均不少于 **280 亿泰铢/7.5 亿欧元** (如果会计期间少于 12 个月的); 或
 - 1.3 Be subject to the requirement of Country-by-Country Reporting. 达到准备国别报告的门槛要求。
2. The applicant must be an existing BOI promoted company and the applicant’s existing activity must still be eligible for investment promotion as at the date of applying for the investment promotion under the Draft Measures. 申请人必须是现有享受 BOI 优惠的公司, 并且在申请人依据《措施草案》申请相关投资优惠时, 申请人的现有业务活动必须仍符合投资优惠的资格要求。
3. In case of an existing BOI-promoted company, at the time of applying for the investment promotion, the applicant must not be promoted under any measures granting additional incentives, e.g., Efficiency Enhancement Measures, etc. 如果为已享受 BOI 优惠的现有公司, 在申请该投资优惠时, 申请人不得同时享受任

1. Same conditions as mentioned no.1 for existing BOI-promoted company 与享受 BOI 优惠的现有公司条件要求相同
2. The applicant’s proposed activity must be eligible for investment promotion as at the date of applying for the investment promotion under the Draft Measures. 在申请人依据《措施草案》申请相关投资优惠时, 申请人拟开展的活动必须符合投资促进优惠的要求。

	<p>何其他投资促进措施授予的额外的优惠，例如效率提升措施等。</p> <p>4. The applicant must have a remaining CIT exemption period of at least 1 year and accumulated amount of CIT exemption must not reach the capped amount and the applicant must comply with procedures as prescribed by the BOI. 申请人的企业所得税剩余免税期必须至少为 1 年，且累计企业所得税免税额未达到上限，且申请人必须遵守 BOI 规定的程序。</p>	
CIT benefits 企业所得税优惠	<ul style="list-style-type: none"> • The applicant has an option to convert from the current CIT exemption benefit to 50% of CIT reduction benefit. 申请人可以选择将当前的企业所得税免税优惠转换为 50% 的企业所得税减免优惠。 • The application can still enjoy remaining benefits granted to exiting BOI promoted project. 申请者仍可享受现有 BOI 促进项目所获得的剩余优惠。 	<ul style="list-style-type: none"> • The applicant has an option to choose between either CIT exemption benefit or 50% CIT reduction benefit. 申请人可以选择企业所得税免税优惠或 50% 企业所得税减免优惠。 • The application will receive other tax and non-tax benefits 申请人可以获得其他税收和非税类优惠。
Period of the CIT benefit 企业所得税优惠期限	<ul style="list-style-type: none"> • CIT reduction period will not exceed 2 times of the remaining (full year) CIT exemption benefit period plus CIT reduction benefit per Section 35 of the Investment Promotion Act (IPA) granted for the existing BOI promoted project. 企业所得税减免期将不超过根据《投资促进法》(IPA) 第 35 条为现有 BOI 促进项目授予的企业所得税剩余免税期 (全年) 加上减征期的 2 倍。 • The total period of the CIT reduction benefit must not exceed 10 years. 企业所得税减免优惠的总期限 不得超过 10 年。 <p>The period of CIT reduction will be triggered in two cases: 企业所得税减征期限的起算时点为以下两种情况:</p> <ol style="list-style-type: none"> 1. After obtaining new BOI promotion certificate in case the company has already generated the 1st income; or 如果公司已经产生了第一笔收入，为获得新的 BOI 优惠证书后；或者 2. After generating the 1st income in case the company has not generated any income. 如果公司还没有产生任何收入的，为产生第一笔收入后。 	<p>CIT exemption benefit 企业所得税免税优惠</p> <ul style="list-style-type: none"> • CIT exemption period will depend on the type of BOI-promoted activities between 0-13 years. 企业所得税免税期限取决于 BOI 优惠活动的类型 (0 至 13 年)。 <p>CIT reduction benefit 企业所得税减征优惠</p> <ul style="list-style-type: none"> • CIT reduction period will not exceed 2 times of the remaining (full year) CIT exemption benefit period plus CIT reduction benefit per Section 35 of the IPA. The total period of the CIT reduction benefit must not exceed 10 years. 企业所得税减征期将不超过根据《投资促进法》(IPA) 第 35 条授予的企业所得税剩余免税期 (全年) 加上减征期的 2 倍。企业所得税减征优惠的总期限 不得超过 10 年。 <p>The period of CIT exemption or CIT reduction will be triggered when the company generates the 1st income. 企业所得税免税或减征期的</p>

		起算，为企业产生第一笔收入时。
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Remark: All projects that are approved and granted with the investment promotion by the BOI under this Draft Measures would **not** be eligible to apply for additional benefits under any other measures.

注：凡根据本《措施草案》经 BOI 批准并给予投资优惠的项目，**不得**再根据任何其他措施申请额外优惠。

What's next? 应对建议

The BEPS 2.0 project's Pillar 2 seeks to address tax challenges from digitalization and globalization by introducing a Global Minimum Tax for in-scope MNEs. This eliminates the race to the bottom fuelled by extensive use of tax incentives and holidays. BEPS 2.0 支柱二方案旨在通过向达到门槛的跨国企业征收全球最低税，来应对数字化和全球化带来的税务挑战，消除因广泛使用税收优惠而引发的逐底竞争。

The BOI's proposed revision of incentive packages demonstrates its commitment to adapt to global tax reforms while maintaining a competitive investment environment in Thailand. This follows the Cabinet's resolution earlier this year, approving the principle of the Global Minimum Tax. BOI 对优惠政策的修订方案，表明了泰国致力于适应全球税收改革的同时保持投资环境竞争力的决心。此前，泰国内阁于今年年初通过了全球最低税原则的决议。

BOI-promoted companies and new companies falling within the scope of MNEs are encouraged to conduct a comprehensive impact assessment resulting from Pillar 2. Understanding the implications of the Global Minimum Tax and exploring available relief options will enable informed decision-making. The companies can explore conversion options or engage in negotiations to secure suitable incentives for their investments in Thailand. 对属于达到门槛的跨国公司集团内的企业，无论现有 BOI 促进公司或新公司，我们建议对支柱二的影响展开全面的评估，了解全球最低税的影响并探索可用的减免方案，以帮助企业做出明智的决策。企业可以考虑转换优惠方案或与主管部门沟通谈判，为泰国投资项目争取合适的投资优惠政策。

While the BOI has taken the above proactive steps to revise its incentive packages, it is important to note that the official stance of the Revenue Department on this matter is yet to be announced. Also, the Revenue Department has not provided any official updates regarding the development of tax incentives by the Revenue Department, such as the International Business Center, in response to the Global Minimum Tax implementation. Thailand's domestic tax legislation regarding the Global Minimum Tax is currently in draft state and expected to take effect in 2025. 尽管 BOI 积极出台了上述投资优惠的修改方案，值得注意的是泰国税务局目前尚未正式就相关事项公布立场。此外，税务局亦未就制定税收优惠措施以响应全球最低税的实施（例如国际商务中心）公布任何官方最新信息。泰国有关全球最低税的国内税收立法目前处于方案起草状态，预计将于 2025 年生效。

Given the dynamic nature of the situation, stakeholders should note that the Draft Measures are subject to change. Updates from the BOI and Revenue Department should be closely monitored for relevant developments. 鉴于目前多变的形势，我们提醒注意《措施草案》可能会发生变动，此外应密切关注 BOI 和税务部门的最新动态，以了解泰国支柱二方案实施相关进展。

For further information or support, do not hesitate to reach out to our Deloitte Tax and Gi³ professionals. 如需更多信息或支持，请随时联系我们的德勤税务和 Gi³ 专业人士。

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