

## 附錄二、泰國投資促進委員會資料

# *Welcome Delegation of Metal Industries Research & Development Centre, Taiwan*



## **Introduction of BOI** **投資委簡介**



# BOI Introduction

## 投資委簡介

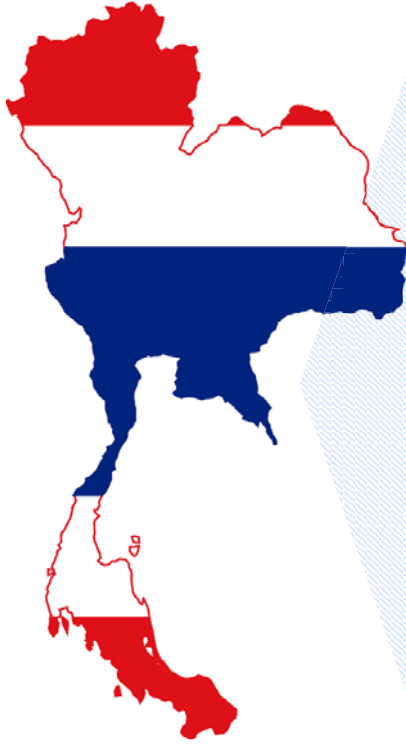
- The Office of the Board of Investment is a government agency under the Office of the Prime Minister.  
泰國投資促進委員會是直屬總理府的政府機構。
- Chairman : Prime Minister  
委員會主席：泰國總理
- The main roles and responsibilities are in promoting investment for foreign and local investors by “Tax - based incentives” and “Non - Tax incentives”.  
主要職責與義務是以稅收和非稅收激勵措施，鼓勵國內外投資者來泰投資。

## Why Thailand

## 為何選擇泰國



# Thailand's Competitiveness 泰國的競爭力



**20% Corporate Income Tax**  
20%企業所得稅競爭力



**Well-developed infrastructure**  
發達的基礎設施



**Low Cost of Living**  
低生活成本



**Low Cost of Operating Business**  
低成本經營業務



**Great Expat Lifestyle**  
最佳異域生活方式



## Current Investment Promotion Policy 目前投資促進政策



# BOI's Liberal Investment Regime & Attractive Investment Incentives

## 投資委的自由投資政策和吸引投資鼓勵措施

### Policy 政策

- **100% foreign ownership** 外商擁有100%所有權
- **No local content requirements** 沒有本地化要求
- **No export requirements** 沒有出口要求
- **No restriction on foreign currency** 無外匯限制

# BOI's Liberal Investment Regime & Attractive Investment Incentives

## 投資委的自由投資政策和吸引投資鼓勵措施

### Tax Incentives 稅務優惠權益

**Import duty exemptions/ reductions**  
免機器進口稅

**Corporate income tax exemption for up to 8 years**  
最高可免8年企業所得稅

**50% reduction of corporate income tax for up to 5 years**  
再加5年稅收減半

**Double deduction on utility costs**  
公共設施建設費按照雙倍為成本

**Deductions for qualifying infrastructure costs**  
免除基建成本限制項

### Facilitation 非稅務優惠權益

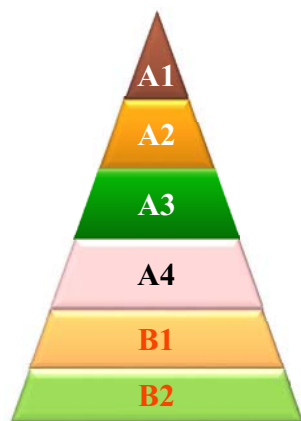
**Land ownership rights**  
持有土地所有權

**Work permit & visa facilitation**  
簡化工作證、簽證  
辦理過程

# Granted General List of Activities Eligible for Promotion 投資促進行業類別



## Activity-based incentives 按行業類別給予 投資優惠權益



**A1:** 知識型產業，以增強國家競爭力的設計和研發行業為主

**A2:** 發展國家基礎設施的行業，具有高附加值的高科技行業，且在泰國投資較少或尚未投資的行業

**A3:** 對國家發展具有重要意義，且在國內相關領域投資極少的高科技行業

**A4:** A4行業不如 A1-A3行業先進，但能增加國內原材料價值以及加強產業鏈發展的行業

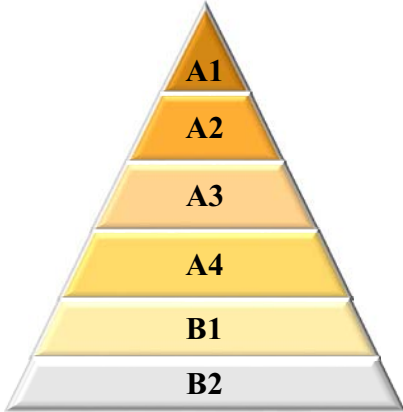
**B1-B2:** 沒有使用高科技但對產業鏈發展具有重要意義的配套產業

|    | Exemption of Corporate Income Tax | Exemption of Import Duty on Machinery | Exemption of import duty on raw material imported for use in production for export | 簡化工作流程 |
|----|-----------------------------------|---------------------------------------|--|--------|
| A1 | 8 years (No Cap)                  | ✓                                     | ✓  | ✓      |
| A2 | 8 years                           | ✓                                     | ✓  | ✓      |
| A3 | 5 years                           | ✓                                     | ✓  | ✓      |
| A4 | 3 years                           | ✓                                     | ✓  | ✓      |
| B1 | -                                 | ✓                                     | ✓  | ✓      |
| B2 | -                                 | -                                     | ✓  | ✓      |

## Activity-based incentives

(1/2)

按行業類別給予  
投資優惠權益 (1/2)



**A1:** 知識型產業，以增強國家競爭力的設計和研發行業為主

**A2:** 發展國家基礎設施的行業，具有高附加值的高科技行業，且在泰國投資較少或尚未投資的行業

**A3:** 對國家發展具有重要意義，且在國內相關領域投資極少的高科技行業

**A4:** A4行業不如 A1-A3 行業先進，但能增加國內原材料價值以及加強產業鏈發展的行業

**B1/B2:** 沒有使用高科技但對產業鏈發展具有重要意義的配套產業

**A1**

Knowledge-based activities, focusing on **R&D and design** to enhance the

**A2**

Activities in **infrastructure** for the country's development, activities using **advanced technology** to create value-added investments, with none or very few existing investments in

**A3**

**High technology** activities which are important to the country's development, with a few investments already existing in Thailand

**A4**

Activities with **lower technology than A1-A3** but add value to domestic resources and strengthen

**B1**

Supporting industries that **do not use high technology** but are still

**B2**

important to the value chain

## BOI's Liberal Investment Regime & Attractive Investment Incentives

投資委的自由投資政策和吸引投資鼓勵措施

### Tax Incentives 稅務優惠權益

Exemption of import duties on machinery / raw or essential materials imported for use in production for export and for R&D  
免用于生產出口和研發的機器/原材料進口稅

Corporate income tax exemption

50% CIT reduction within 10 years 最高10年稅收減半

### Sector-based incentive

按行業類別給予優惠權益

**Up to 8 yrs. Tax holiday** for targeted industries in accordance with the Seven-Year Investment Promotion Strategy (2015-2021)  
根據“七年投資促進戰略”(2015-2021年)，對目標產業行業免稅期延至8年

### Facilitation 非稅收優惠權益

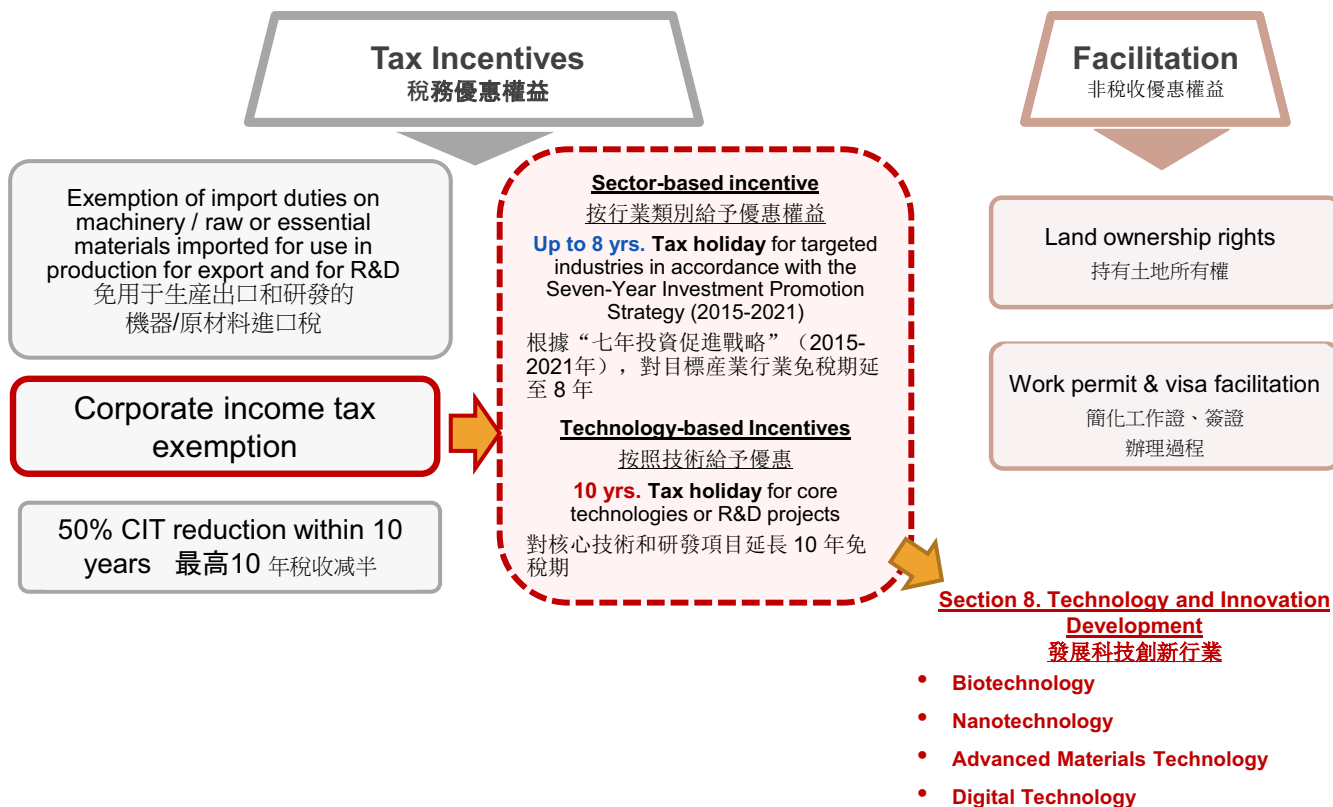
Land ownership rights  
持有土地所有權

Work permit & visa facilitation  
簡化工作證、簽證辦理過程



# BOI's Liberal Investment Regime & Attractive Investment Incentives

## 投資委的自由投資政策和吸引投資鼓勵措施



## Targeted Core Technologies

| Biotechnology                                | Advanced Materials Technology                                    |
|--|--|
| Cell Culture / Tissue Engineering Technology | Advanced Catalyst Technology                                     |
| Gene and Molecular Technology                | Composite Materials Technology                                   |
| Genetic Engineering Technology               | Functional Materials Technology                                  |
| Omics Technology                             | Photonics & Optical Technology                                   |
| Biodegradable Materials Technology           | Printed Electronics and Organic Electronics                      |
| Bioinformatics                               | Advanced Materials Forming Process                               |
| Advanced Bioprocessing Technology            | Materials Characterization Technology                            |
| Bio-Analytical Technology                    | Energy Storage   |
| Biomaterial Production Technology            | Digital Technology   |
| Nanotechnology                               | Big Data Analytics Technology                                    |
| Drug Delivery System                         | Decentralized Sequential Transaction Database                    |
| Nano-encapsulation                           | Human Computer Interaction Technology / Brain Computer Interface |
| Nanofiber Technology                         | Internet of Things Technology                                    |
| Nanomaterials Syntheses                      | Natural Language Processing Technology                           |
| Membrane Technology                          | Virtual & Augmented Reality Technology                           |
| Adsorption Technology                        | Digital Engineering and Manufacturing Technology                 |
| Nano-characterization and Testing            | Software Testing Technology                                      |
| Nanostructure Fabrication                    | Embedded Technology  |
| Surface Coating/Engineering Technology       | Smart Grid   |
|  | Wearable Technology  |
|  | Artificial Intelligence Technology                               |
|  | Sensor Technology  |
|  | Automation Technology  |
|  | Robotics Technology  |



# Technology-based Incentives

按照技術給予優惠權益

CIT exemption for **up to 13 years** plus **duty exemptions** on materials imported for R&D purposes and related testing

免除為研發目的和相關測試所需要的材料進口稅并豁免企業所得稅長達13年

## Targeted Core Technologies

目標核心技術

1 Biotechnology 生物技術

2 Nanotechnology 納米技術

3 Advanced Materials Technology  
先進材料技術

4 Digital Technology 數字技術

## Enabling Services 促成服務

1. Research and Development 研究開發

2. Vocational Training Centers (only in S&T) 職業培訓中心（僅限科技部）

3. Electronics Design 電子設計

4. Engineering Design 工程設計

5. Scientific Laboratories 科學實驗室

6. Calibration Services 校準服務

• For 2-6, only projects that utilize advanced technology, as approved by the Board

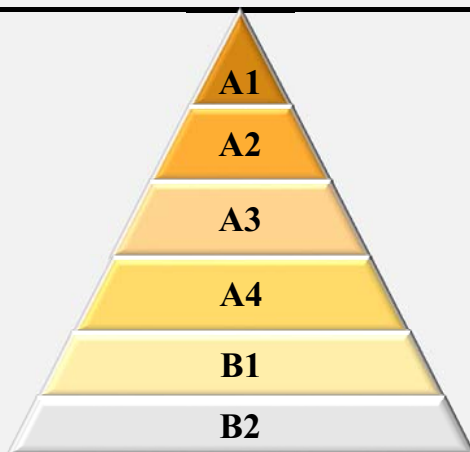
• 2-6 項只涉及投資委批准的高科技項目

# How Investment Incentives are Granted

投資優惠政策給予辦法

## Activity-based Incentives

按行業類別給予優惠權益



- Exemption of import duties on machinery 免機器進口稅
- Up to 8 years of corporate income tax exemption 免企業所得稅最高達8年

## Merit-based Incentives

按照項目價值給予優惠權益

1. Competitiveness Enhancement  
提高競爭力

2. Decentralization  
帶動地區的繁榮

3. Industrial Area Development  
發展工業區

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

按照行業項目價值鼓勵和促進投資，使國家或是整個工業行業受益

# Investment Promotion Policy in 2017

在2017 年投資促進法基礎下的投資促進政策

## Activity-based 以產業為主

- **Bio Industries** 生物工業
- **Creative & Digital Industries** 創意和數字工業
- **High Value Businesses & Services** 高價值商務和服務
- **Advanced Manufacturing** 先進生產
- **Basic & Supporting Industries** 基礎和支持工業

## Technology-based 以技術為主

- **Biotechnology** 生物技術
- **Nanotechnology** 納米技術
- **Advanced Materials Technology** 先進材料技術
- **Digital Technology** 數字技術

## Merit-based 以價值為主

- R&D 研究開發
- Support academic/research institutes, or technology and human resource development funds 提供教育機構, 培訓中心或技術和人才發展基金支持
- IP licensing fee 知識產權費
- Advanced technology training 高等科技培訓
- Development of Local suppliers 發展本土供貨商
- Product and packaging design 產品和包裝的設計

## Specific Measures 特別措施

## Area-based 以地區為主

- 20 Provinces with Lowest per Capita Income 20 個低收入府
- Industrial Estates/Zones 工業園區
- **EEC (3 provinces)** (東部經濟走廊 3 府)
- SEZ (10 provinces) 經濟特區 (10 府)
- Southern Border (4 provinces, 4 districts) 南部邊境口岸 (4 府 4 縣)
- Science and Technology Parks, e.g. Science Parks, Food Innopolis, Space Krenovation Park 食品科技園區

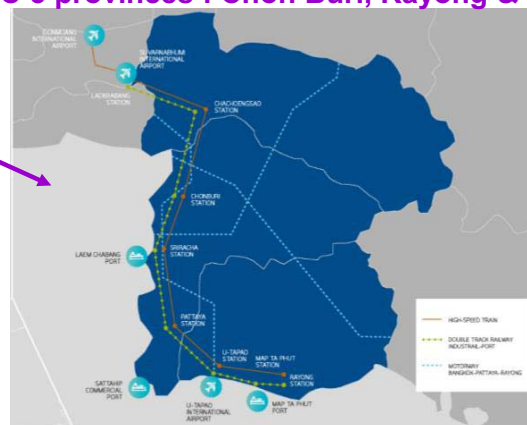
THAILAND: An Asian Hub, a World of Opportunity



- **20 Provinces with the Lowest per Capita Income**
- **Industrial Estates/Zones**

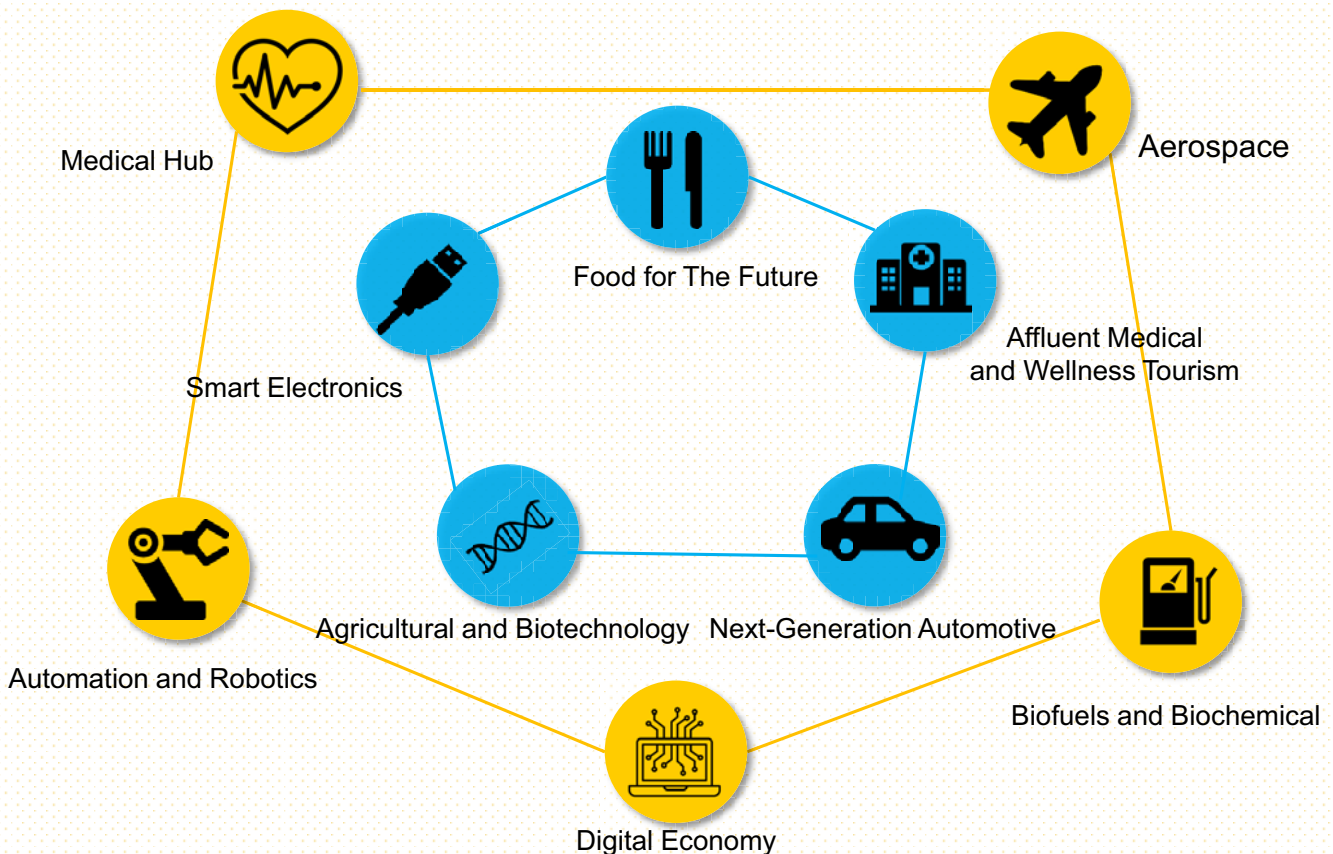
- **EEC 3 provinces**
- **SEZ 10 provinces**
- **Southern Border (4 provinces, 4 districts)**
- **Science and Technology Parks (Science Park, Food Innopolis, Space Krenovation Park: SKP)**

EEC 3 provinces : Chon Buri, Rayong & Chacheor



# EEC Scheme

## 10 Targeted Industries promote in EEC



# New Investment Promotion Measures in the EEC—starting January 1, 2018

新 EEC 地區投資促進政策 - 2018年1月1日起效



- Applications must be submitted by the **end of 2019**  
必須在 **2019年12月30日** 之內遞交申請
- Must have cooperation with academic institution / research institution / Center of Excellence to develop human resource and improve the level of technology  
必須與教育機構/研發機構/卓越中心 (Center of Excellence: CoE) 合作提升人力資源以及技術質量水
- Incentives for targeted industries  
針對目標行業給與優惠權益

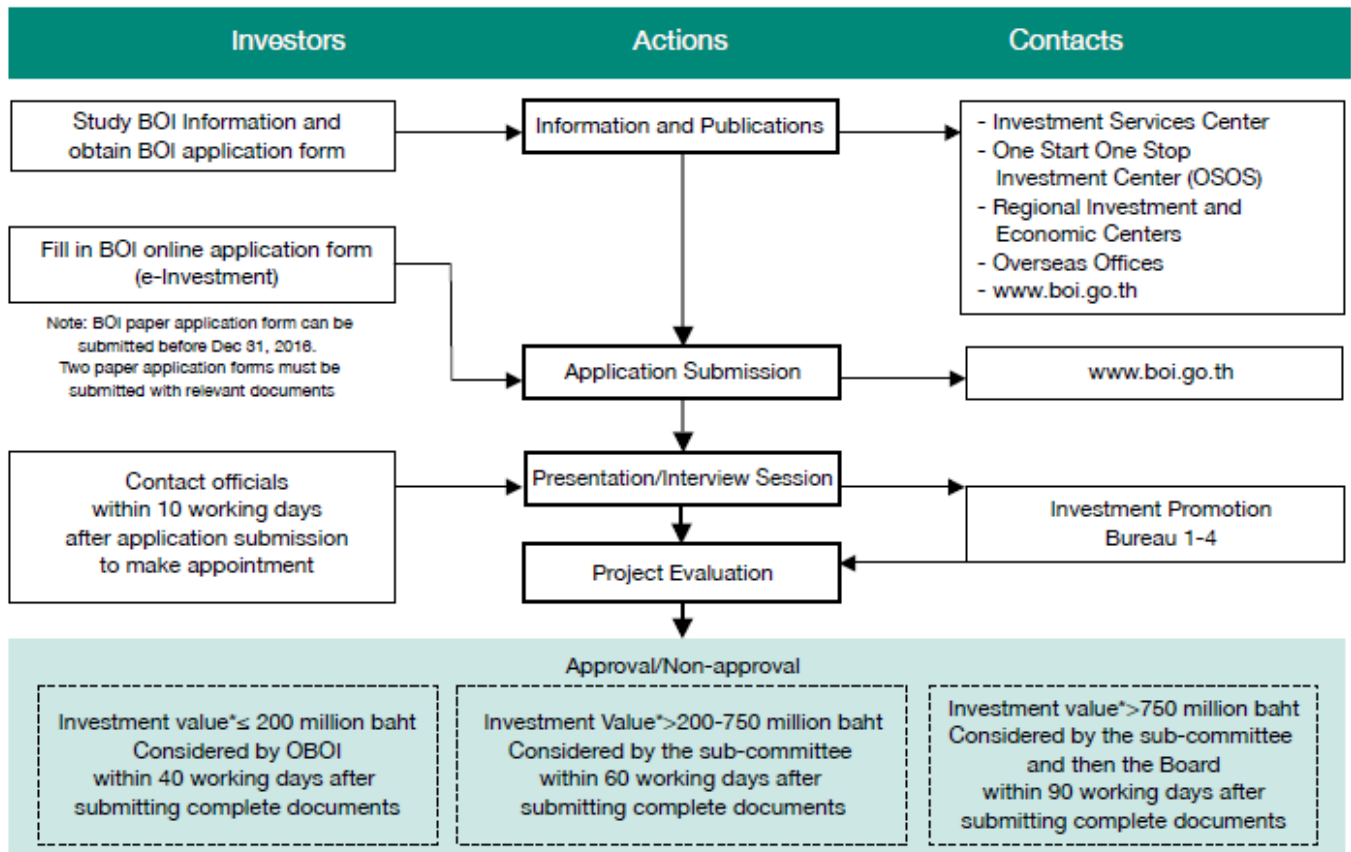
| Area-based<br>以地區為主  | Additional incentives on top of the normal package<br>(Only targeted Industries)<br>在常規優惠的基礎上，額外增加的優惠權益<br>(針對于目標行業) | Condition<br>條件   |
|--|--|---|
| 1. Eastern aviation city or Aeropolis, EECi, EECd<br>東部空城，東部經濟走廊創新區 (EECi)，東部經濟走廊數字產業園區 (EECd) | <b>CIT exemption for 2 years and 50% CIT reduction for 5 years</b><br>免企業所得稅 2 年 + 企業所得稅 5 年減半                       | No. of apprentices:<br>≥ 10 % of all employees hired or at least 50<br><br>實習生人數：<br>總員工的10%以上<br>或者50人以上 |
| 2. Industrial Estates for Specific Targeted industries<br>特定目標行業項目的工業園區                        | <b>An additional 50% CIT reduction for 5 years</b><br>企業所得稅 5 年減半  |   |
| 3. Other Industrial Estates/<br>Industrial Parks in EEC<br>東部經濟走廊內的其他工業園區/工業村                  | <b>An additional 50% CIT reduction for 3 years</b><br>企業所得稅 3 年減半  | No of apprentices:<br>≥ 5 % of all employees hired or at least 25<br>實習生人數：<br>總員工的 5%以上<br>或者25人以上       |

## Criteria for Project Approval

# Criteria for Project Approval

- Modern production processes and new machinery must be used.
- The minimum investment requirement (excluding cost of land and working capital) of each promoted activity is 1 million baht.
- The ratio of debt to equity should not exceed 3 to 1

## Procedures to Apply



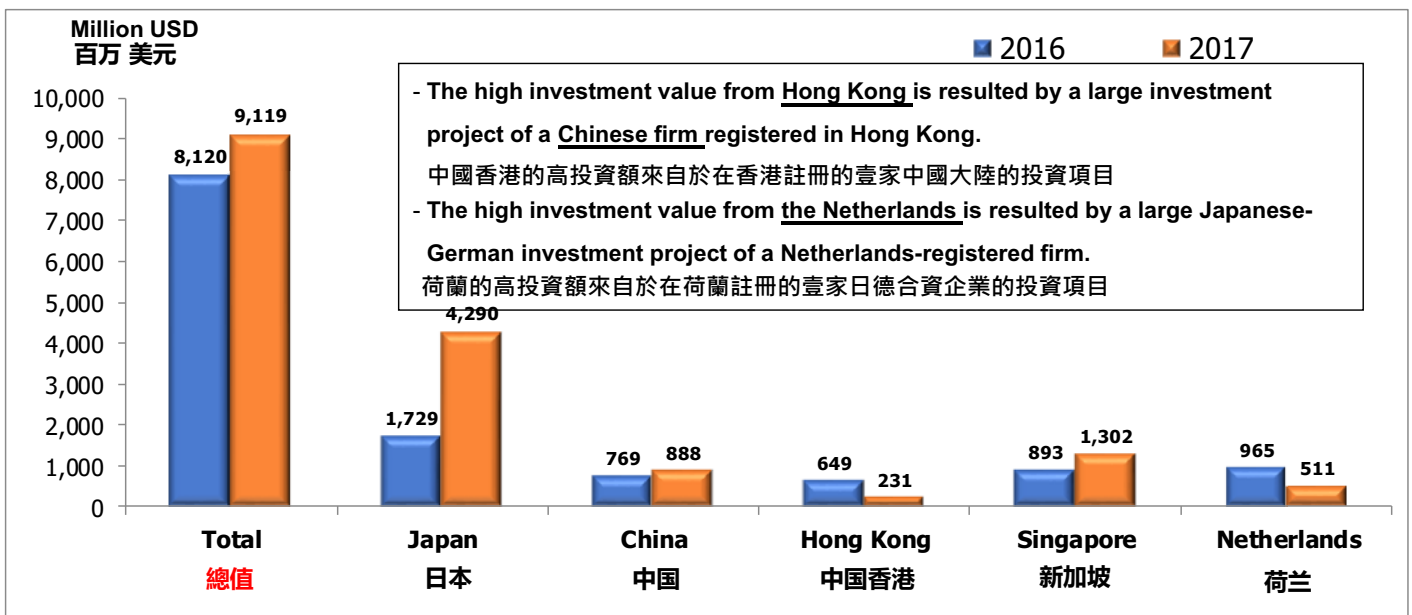


# Taiwan Investment

## 台灣投資

### Total Value of FDI Net Application in 2016 & 2017

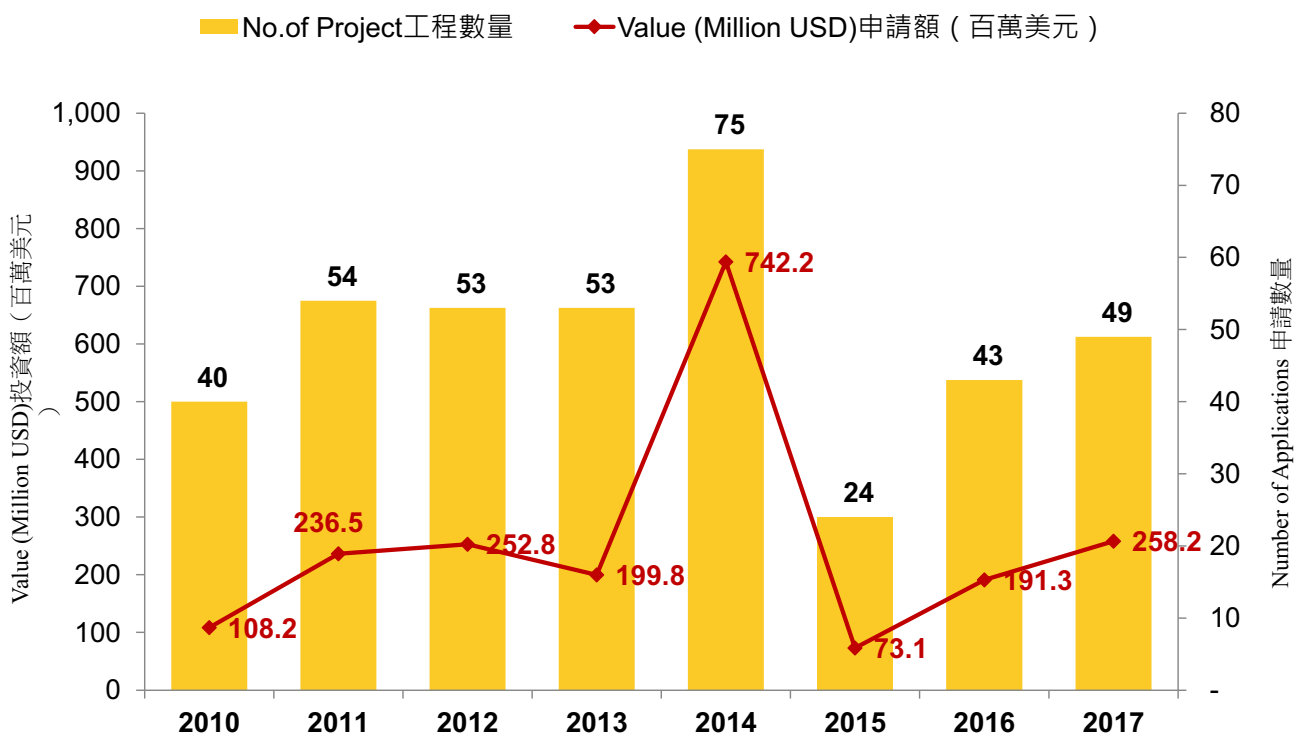
### 2016/2017年外商直接投資金額



# Targeted Industries and Activities for Taiwanese Investors 面向臺灣的招商引資目標行業

1. Machinery and parts 機械與設備
2. Automation and robotics 自動化機械與機器人
3. Automotive and parts 汽車及其零部件
4. Biotechnology & Medical devices 生物技術 & 醫療器械
5. Electronics and parts 電子產品及配件
6. Digital & Software 數字與軟件
7. International Headquarters (IHQ) & International Trading Centers (ITC)  
國際總部與國際貿易中心
8. Advanced Materials e.g. Functional Textile 先進材料，例如：功能性紡織

## Taiwanese Net Applications Submitted 2010 – 2017 台灣2010-2017年淨投資申請額



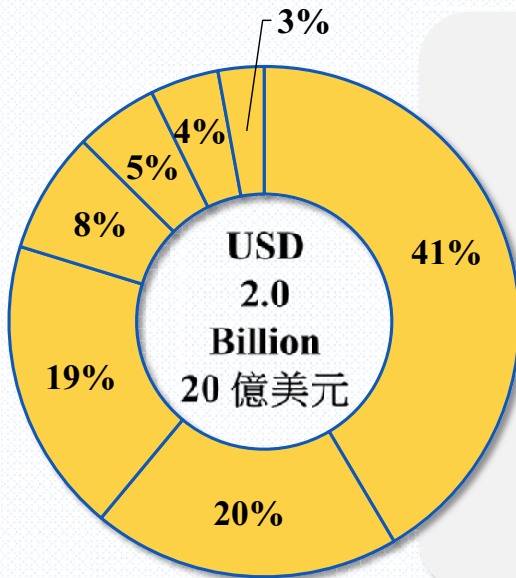
Source: BOI; Exchange rate (BOT, Mar 1 2017): 1 USD = 35.00 THB

# Taiwanese Net Applications Submitted by Sector in 2010-2017

## 台灣2010-2017年分部門淨投資申請額

### Total Application by Sector: 2010-2017 分部門總申請額

[Million USD 百萬美元]



1. Electric and Electronic Products (\$855 m)  
電氣和電子產品 (8.55億美元)
2. Agricultural Products (\$402 m)  
農產品 (4.02億美元)
3. Metal Products and Machinery (\$386 m)  
金屬製品和機械 (3.86億萬美元)
4. Chemicals and Paper (\$158 m)  
化學品和紙張 (1.58億美元)
5. Services (\$108 m)  
服務 (1.08億美元)
6. Light Industries/Textiles (\$89 m)  
輕工/紡織 (8,900萬美元)
7. Minerals and Ceramics (\$59 m)  
礦物和陶瓷 (5,900萬美元)

Source: BOI; Exchange rate (BOT, Mar 1 2017): 1 USD = 35.00 THB

## Waste Treatment or Disposal

### 垃圾處理或者處置



### 7.18 Waste Treatment or Disposal 垃圾處理或者處置

Projects shall receive the following incentives: **Group A2**

項目將獲得以下優惠：A2組

**Non-Tax Incentives 非稅收優惠**

- Permit for foreign nationals to enter the Kingdom for the purpose of studying investment opportunities 允許外籍人員入境瞭解投資的機會
- Permit to bring into the kingdom skilled workers and experts to work in investment 允許引進外籍技術人員和專業人士在所投資的專案中工作
- Permit to own land 允許擁有土地所有權
- Permit to take out or remit money abroad in foreign currency 允許匯出外幣

**Tax Incentives 稅收優惠**

- Exemption of imported duties on machinery 免機器進口稅
- 8-year corporate income tax exemption, accounting for 100% of investment (excluding cost of land and working capital)  
豁免8年企業所得稅（不包括土地及流動資金）

37

## BOI Promoted for Waste Treatment or Disposal

### BOI對垃圾處理或者處置的促進措施

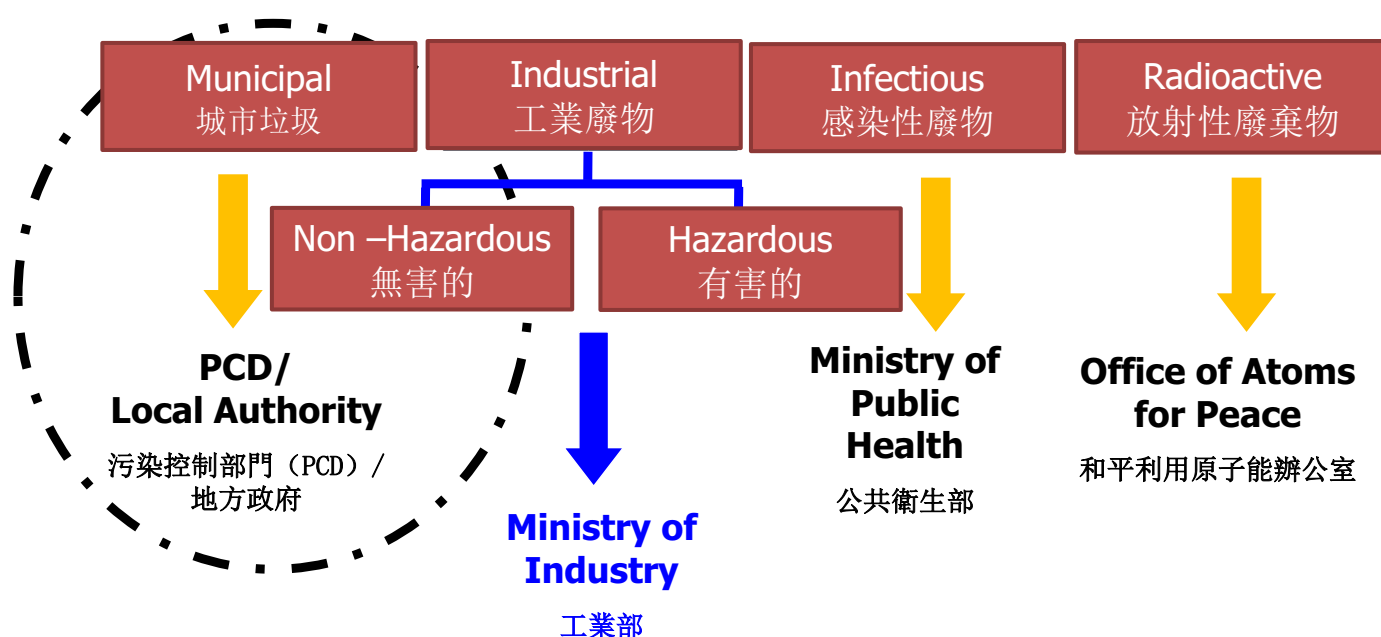
|  | No.序號     |
|--|-----------|
| ▪ <b>Waste Water Treatment</b> 污水處理  | <b>14</b> |
| ▪ <b>Industrial Waste Disposal</b> 工業污水處置  | <b>21</b> |
| ▪ <b>Sanitary/Engineer Landfill for Hazardous and Non-Hazardous Industrial Waste</b><br>用於有害和無害工業廢料的衛生處理/工程垃圾填埋池 | <b>4</b>  |
| ▪ <b>Infectious Waste Disposal</b> 感染性廢物處理   | <b>2</b>  |
| <b>Total</b> 合計  | <b>41</b> |

# Rules and Regulations

## 規章制度

## Waste Classification

### 垃圾分類



# Central Governments

## 中央政府

### Ministry of Natural Resources and Environment

自然資源與環境部

- **Office of Natural Resources and Environmental Policy and Planning (ONEP)**
  - **Formulate policy and plan for environmental conservation and administrative management**
  - **Appraise EIA (Environmental Impact Assessments) on government and private project**
- **自然資源環境政策規劃辦公室 (ONEP)**
  - **制定環境保護和行政管理的政策與計畫**
  - **評價政府和私人專案的環境影響評估 (EIA)**

# Central Governments

## 中央政府

### Ministry of Natural Resources and Environment

自然資源與環境部

- **Pollution Control Department (PCD) 污染控制部門**
  - **Provide recommendations on the technical preparation of municipal waste management policy 為城市垃圾管理政策的技術準備提供建議**
  - **Develop guidance/guidelines and processes 制定指南/方針和流程**
- **Department of Environmental Quality Promotion (DEQP) 環境品質促進部**
  - **Promote and disseminate information pertaining to municipal waste management 宣傳並推廣有關城市垃圾管理的信息**

# Central Governments

## 中央政府

### Ministry of Industry

#### 工業部

#### Department of Industrial Work (DIW) 工業工廠局

- Permit of new establishment ,additional factory type and expansion (Factory Licensing ) 允許新設立、附加工廠類型和擴張（工廠執照）
- Permits for manufacturing, possession, import and export (Hazardous Substances Licensing) 允許製造、擁有和進出口（有害物質經營許可）
- Extended Storage, On-site treatment, transfer out of factory and off-site treatment (Industrial Waste Licensing) 擴充存儲、現場處理、轉出工廠和非現場處理（工業廢料經營許可）
- Factory Safety Inspection and Asset Capitalization 工廠安全檢查和資產資本化

## DIW Current Control

### 工業工廠局監管範圍

- **Industrial waste** 工業廢料
  - **Non-hazardous waste** 無害廢料
  - **Hazardous waste** 有害廢料
- **Hazardous Wastes from office, cafeteria, and housing quarter on factory premise**
- 廠區辦公室、餐廳和住宅區的有害廢料
- **Import-export controls of hazardous waste**  
有害廢料進出口管制
  - **Import waste** 進口廢料
  - **Export waste** 出口廢料

# Central Governments

## 中央政府

### Ministry of Energy

#### 能源部

### Department of Alternative Energy Development and Efficiency (DEDE) 替代能源開發與效率局

-Give subsidy to waste to energy 給予轉廢為能企業補貼

## BOI Services 投資委的服務



# BOI Support Services 投資委提供的服務

## BOI Support Services 投資委提供的服務



### Investment Matchmaking Program

商務對接服務

### 1-Stop for visas & work permits:

work permits in 3 hours

一站式工作證、簽證辦理服務在3小時內完成

### Subcontracting Development

Program by BUILD Unit

工業聯絡發展事務組分包商發展事務

### ASEAN Supporting Industry Database

東盟支持工業行業數據庫

### Interaction with other govt. agencies

on behalf of investors

與其他政府機構、投資者代理互動交流

### Country desks 分國別工作小組

### Overseas offices 駐海外辦事處

THAILAND: An Asian Hub,  
a World of Opportunity



## One Start One Stop Investment Center (OSOS) 一站式投資服務中心



More convenience 更便利!

Less time 更省時!

More efficiency! 更高效!



### One Start One Stop Investment Center (OSOS)

#### 一站式投資服務中心

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Phayathai Road, Pathumwan,  
Bangkok Thailand

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Email. [osos@boi.go.th](mailto:osos@boi.go.th)

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廣場大廈第18層

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**Email: [taipei@boi.go.th](mailto:taipei@boi.go.th)**

# BOI on the Internet

## 泰國投資委網站

**[www.boi.go.th](http://www.boi.go.th)**

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**[www.boi.go.th](http://www.boi.go.th)**

THAILAND BOARD OF INVESTMENT



# Thank you 謝謝

A Race Half Won

**THAILAND**

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3 BILLION ASIAN CONSUMERS



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BOARD OF  
INVESTMENT**

*Think Asia, Invest Thailand*

**THAILAND**