

Ready to Invest?

If you have any question, please feel free to contact us.

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OSOS Investment Center

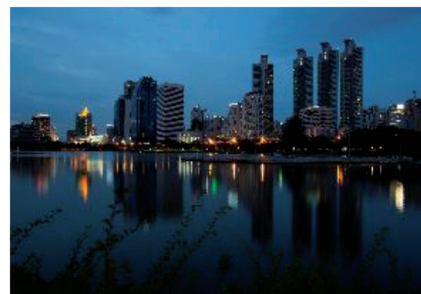
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2016 Special Investment Promotion Year



MINISTRY OF FINANCE, THAILAND
The Year of Investment Opportunity 2016



Why should you invest in Thailand in 2016?

New Investment Opportunities in Thailand

- Opportunities from AEC integration with Thailand at the center of fast-growing CLMV countries
- Thai VAT and CIT among the lowest in the world
- 1.7 trillion baht investment opportunities in logistics infrastructure development such as double-track rail network, mass transit in Bangkok metropolitan area, and expansion of Suvarnabhumi airport
- Best destination for expats according to the 2014 Expat Explorer survey

2016 is the year of investment.

"The government has done everything to make it worthwhile for you to invest. GDP is recovering. Several infrastructure projects will be initiated in 2016. If you do not invest now, what are you waiting for?"

*Somkid Jatusripitak
Deputy Prime Minister*



- Withholding tax exemption on the interest and dividend paid by IHQ to foreign entity

Tax privileges for International Trading Center for 15 Years

- CIT exemption for purchase and sales of goods overseas and such goods is not imported to Thailand
- CIT exemption for services relevant to international trade business in overseas
- 15% personal income tax rate on gross income received from ITC for expatriates
- Withholding tax exemption on the dividend paid by ITC to foreign entities

"These investment packages will increase the level of domestic investment and allow companies to compete better internationally."

*Apisak Tantivorawong
Finance Minister*



Incentives to Invest in AEC Growth using Thailand as a Hub

Special Economic Zones Privileges

- Enhanced BOI investment promotion privileges
- Reduced CIT rate from 20% to 10%
- Two-years fee waiver for loan guarantee by the Thai Credit Guarantee Corporation
- Super Clusters incentives: 8-years CIT exemption, an additional 5-years 50% CIT reduction, and import duty exemption on Machinery.
- Other targeted clusters incentives: 3-to-8-years CIT exemption and an additional 5-years 50% CIT reduction

Super Clusters	Other Targeted Clusters
Automotive	Agro-processing Products
Electrical Appliances	Textiles and Garment
Eco-friendly Petrochem	
Digital Based	
Food Industry	
Medical Hub	

International Headquarters and International Trading Center

Tax privileges for IHQ for 15 Years

- CIT exemption for qualified activities incomes received from overseas affiliated entities
- CIT exemption for royalty, dividend, capital gain of transferring share and income from purchase and sales of goods overseas
- 10% CIT rate for qualified activity incomes
- 15% PIT rate on gross income received from IHQ for expatriates
- Special Business Tax exemption for loan affiliated entities

2016 Special Investment Promotion Year

The Thai government provides special tax and non-tax incentives to encourage domestic and foreign companies to invest in Thailand in 2016 to capture growth opportunities from AEC as well as investment opportunities in logistics infrastructure projects.

Incentives to Invest Now

- Double depreciation expense for investment in 2015 - 2016
- PPP Fast Track

Incentives to Invest in Thailand's New Growth Engines

- Special tax and non-tax incentives for 5 potential industries and 5 future industries
- Triple R&D tax expense
- R&D Promotion for Automobile Industry
- Thailand Future Fund
- Competitiveness Enhancement Fund

Incentives to Invest in AEC Growth using Thailand as a Hub

- Special tax and non-tax for investment in border Special Economic Zones (SEZs)
- Incentive for International Headquarters (IHQ) and International Trade Centers (ITC)

Incentives to Invest Now

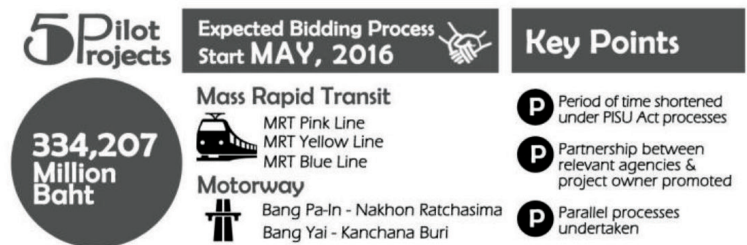
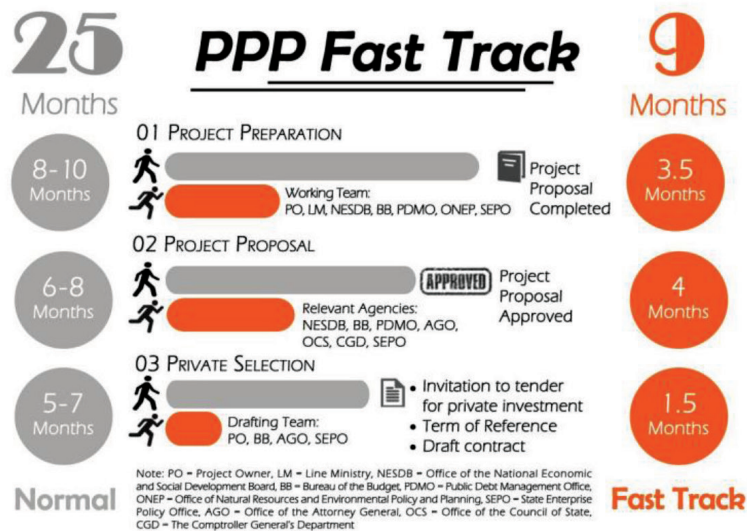
Double depreciation expense for 2015 - 2016

Criteria: All companies that acquire new assets during November 3, 2015 to December 31, 2016. The qualified assets are machinery, equipment, tools, computers, software, vehicle, and building (excluding land and building for residential purpose).

Incentive: Double depreciation expense for acquiring new assets in 2015 - 2016.

PPP Fast Track

Shorten Public-Private Partnership (PPP) approval process from 25 to 9 months.



Incentives to Invest in Thailand's New Growth Engines

Special tax and non-tax incentives for 5 potential industries and 5 future industries

Strengthening Existing S-Curve	Seeding New S-Curve
Next-Generation Automotive	Robotics
Smart Electronics	Aviation and Logistics
Affluent and Wellness Tourism	Biofuels and Bio-chemicals
Agriculture and Biotechnology	Digital
Food Processing Industry	Medical Hub

Incentives

- 10-15 years CIT exemption
- Personal income tax exemption for international qualified expertise
- Special grants and financial support for qualified projects through the 10-billion-Baht Competitiveness Enhancement Fund

R&D Promotion for Automobile Industry

Automobile industries that use Thailand as a base for R&D prototypes (cars and motorcycles) will be granted tax incentives for qualified R&D centers including import duty, excise tax, VAT, and depreciation expense.

Triple R&D Tax Expense

A tax deduction up to 3 times will be granted for expense relating to R&D of technology and innovation. The incentive is effective for eligible R&D expenditures incurred from 2015 to 2019.

Thailand Future Fund

100 billion baht investment opportunity in a pool of national infrastructure projects with a minimum guaranteed return.