



BOI Investment Opportunities in Thailand

“Empowering global businesses with incentives,
privileges, and growth support”



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Introduction

The Thailand Board of Investment (BOI) is the government agency responsible for driving both domestic and foreign investment. Its mission is to make Thailand an attractive, competitive, and sustainable hub for business growth.

What the BOI Provides:

- Investment Incentives: Tax holidays, import duty exemptions, and regulatory privileges for eligible projects
- Strategic Industry Access: Opportunities in advanced manufacturing, digital economy, healthcare, and green innovation
- Investor Support Services: Fast-track visas, work permits, and a dedicated One Start One Stop Center for administrative needs
- Foreign Investment Facilitation: 100% foreign ownership and land rights for BOI-promoted activities

Why It Matters:

Partnering with the BOI ensures smoother entry into the Thai market, stronger operational support, and long-term growth opportunities in Southeast Asia's most dynamic economy.





BOI Mission & Functions

The Thailand Board of Investment (BOI) plays a central role in shaping the nation's economic development strategy. Its functions go beyond providing incentives—it actively builds Thailand's position as a regional business hub.

Core Functions of the BOI:

- **Attract Quality Investment:** Promote projects in high-value, future-forward industries that strengthen Thailand's competitiveness
- **Support Investors:** Provide transparent and efficient processes to reduce complexity and speed up approvals
- **Encourage Innovation & Sustainability:** Promote R&D, green technology, and sustainable business models
- **Position Thailand as a Regional Hub:** Establish Thailand as a key center for trade, production, and advanced technology in Asia
- **Promote Regional Development:** Direct investment to less-developed areas through additional incentives and privileges
- **Strengthen Supply Chains:** Create linkages between foreign investors and local enterprises for long-term growth
- **Develop Human Capital:** Facilitate skills transfer, workforce training, and knowledge exchange to enhance Thailand's talent pool

In essence: The BOI ensures that investors gain both business advantages and strategic alignment with Thailand's long-term growth vision.





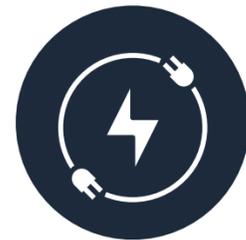
BOI Target Industries

The BOI focuses on industries that drive Thailand's economic transformation and align with the national Thailand 4.0 development model. Each sector benefits from tailored incentives and government support.



1 Bio-Circular-Green (BCG) Industries

- Agricultural processing & biotechnology
- Bioplastics and sustainable materials
- Medical devices, pharmaceuticals, and healthcare services



2. Advanced Manufacturing

- Electric vehicles (EVs) and automation systems
- Aerospace technology and defense industries
- Electronics and semiconductors



3. Basic & Supporting Industries

- Metals, petrochemicals, and essential infrastructure
- Energy, public utilities, and logistics networks



4. Digital & Creative Services

- Software, AI, and digital platforms
- R&D centers and international business hubs
- Creative industries, including media and content production



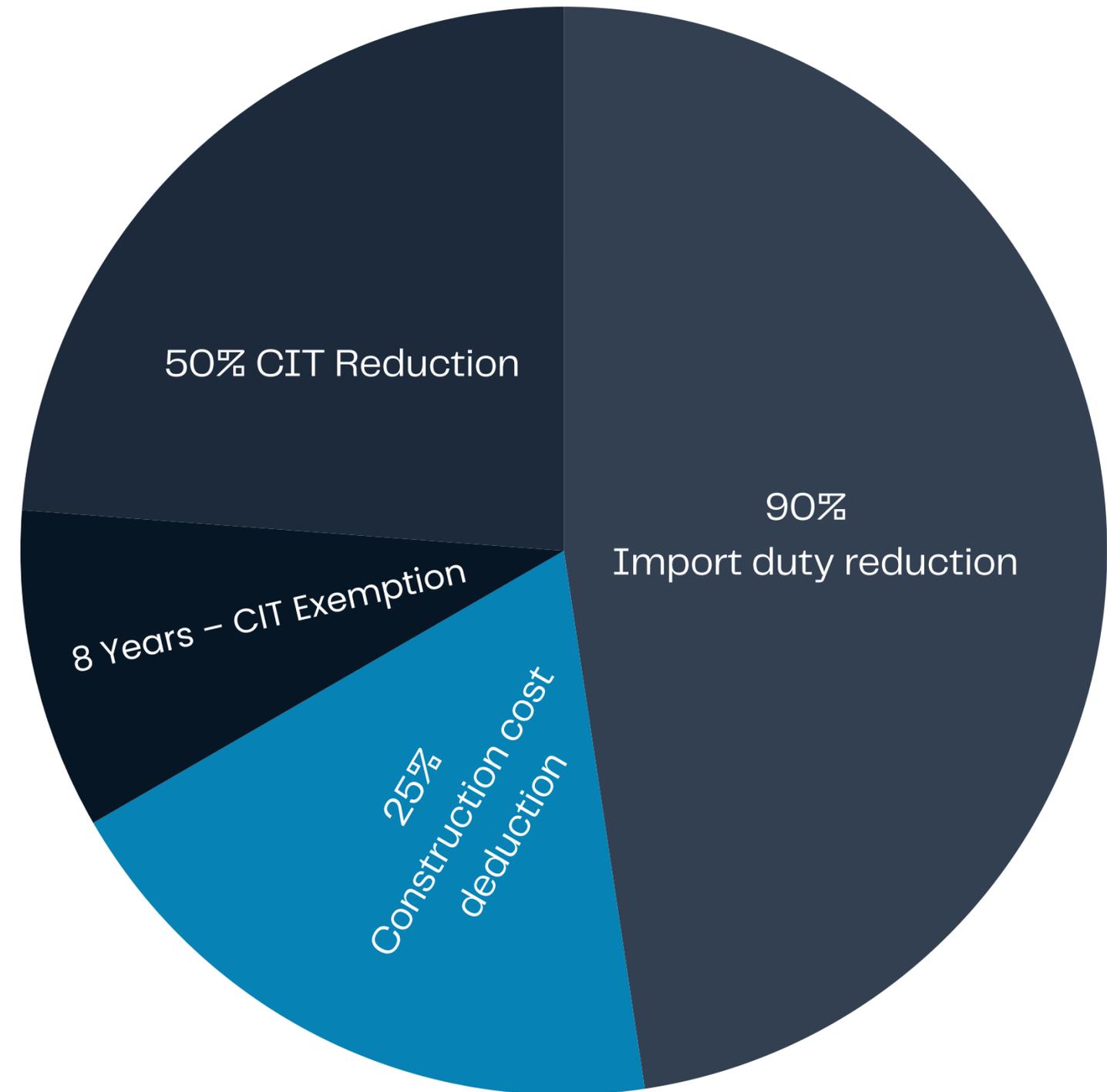


BOI Tax Incentives

Thailand's Board of Investment provides comprehensive tax privileges to reduce costs for investors. These incentives make it easier for businesses to establish operations, scale quickly, and remain competitive in global markets.

Key benefits include:

- Corporate Income Tax (CIT): Up to 8 years exemption, plus an extra 5 years at a 50% reduction for targeted industries.
- Operational Costs: Double deduction on transport, electricity, and water expenses for up to 10 years; 25% additional deduction on construction costs.
- Import Duties: Exemption on machinery and essential equipment; up to 90% duty reduction for raw materials used in export manufacturing.
- Additional Advantages: Withholding tax exemptions on dividends/royalties, plus the ability to carry forward losses for up to 5 years.



Beyond tax privileges, the BOI provides operational advantages that give investors more flexibility, ownership rights, and administrative support.

100% Foreign Ownership

- BOI allows international companies to own 100% of their business in most promoted sectors.
- This removes the usual restrictions requiring Thai partners, ensuring full control of operations and decision-making.

Land Ownership Rights

- BOI-promoted companies can legally purchase land for offices, factories, and facilities.
- This benefit bypasses Thailand's standard rule that normally prevents foreigners from owning land.

Fast-Track Visas & Work Permits

- Streamlined visa and work permit processing for foreign executives and specialists.
- Includes larger quotas, multi-entry visas, and extended validity to reduce administrative delays.

Administrative Facilitation

- One-stop service centers to handle permits, licenses, and customs clearances.
- Dedicated BOI officers help investors navigate government processes efficiently.

BOI Incentives: Non-Tax Benefits

Visas & Work Permits

100% Foreign Ownership

Administrative Facilitation

Land Ownership Rights





BOI Application Criteria & Requirements

To qualify for BOI promotion, your business must meet certain legal, financial, and industry-specific requirements. Act & Align Advisor ensures that all criteria are met before submission.

How Act & Align Advisor supports you?

We review your structure, capital requirements, and business activity to ensure full eligibility before filing. This minimizes risks of rejection and speeds up approval.

1 Legal & Operational Setup

Your business must be a registered Thai company with the Department of Business Development (DBD).

2 Minimum Investment Threshold

- At least THB 1 million (excluding land & working capital)
- Higher thresholds may apply to certain industries

3 Industry & Activity Alignment

- Your project must fall under a BOI-promoted sector (e.g., manufacturing, digital, biotech, green energy)
- At least one activity must be eligible under BOI guidelines

4 Governance & Shareholding

- Some activities require 51% Thai ownership
- Others allow 100% foreign ownership under BOI promotion



Step To BOI Promotion

Our BOI procedure is designed to give you clarity at every step, from the first consultation to final approval. We ensure your project is well-prepared, fully compliant, and aligned with Thailand's BOI requirements.

We begin with a free consultation to understand your vision, business model, and goals. Together, we assess whether BOI promotion is the right path for your project.

We provide comprehensive templates and checklists, helping you prepare a strong application. Our lawyers review all details to ensure compliance with BOI requirements.

Once approved, BOI issues a Notice of Approval. We guide you through formal acceptance within the required timeframe, securing your promotion privileges.



Our team evaluates which BOI categories best fit your business, ensuring maximum benefits. We review requirements and prepare a clear roadmap before moving forward.

We prepare you thoroughly and join you during the BOI interview to ensure everything goes smoothly. Our team helps present the project clearly, supports in addressing BOI officer questions, and manages any clarification requests on your behalf.

Finally, we assist in obtaining your BOI Promotion Certificate and help with follow-up services such as visa/work permits, accounting, and compliance reporting.



Partnering with the BOI opens the door to powerful incentives and privileges that make doing business in Thailand more profitable and sustainable and even allows you to achieve

100%

foreign ownership with a successful BOI application. This journey may take time and effort, but the rewards are worth it: exclusive incentives, smoother operations, and the opportunity to establish your business hub right here in Thailand.”

With Act & Align Advisor as your trusted partner, you gain:

- **Key statistics** – Proven 100% success rate with BOI applications across multiple industries
- **Key findings** – Tailored strategies that align your business with Thailand’s BOI priorities and maximize benefits
- **Report cards** – Transparent compliance checks and readiness assessments at every stage of the process
- **Infographics** – Clear breakdown of your BOI incentives (tax holidays, import duty reductions, ownership privileges)
- **Timelines** – Step-by-step roadmap from consultation to BOI approval and post-certification support



“I have always **enjoyed supporting clients in shaping their vision, building their company, and bringing their business to life.** My passion for this work makes **seeing clients succeed the most valuable aspect of my job**”

— Alisa Petchloet
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