

Doyle's Practice Guide to Thailand Business Law

道乐泰国商业投资法律实用指南

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Chapter 6

第六章

What Incentives are Available to Investors from the Board of Investment and the Industrial Estate Authority of Thailand?

泰国投资促进委员会和工业园区管理局为投资委员会者提供哪些激励措施？

Previous chapters discussed the generally applicable rules for foreign investors setting up business operations in Thailand. Different rules may apply, however, if the business activities qualify for Board of Investment incentives, or the investors locate their factory in an industrial estate.

前几章讨论了外国投资者在泰国开展商业经营普遍适用的规则。然而，如果商业活动符合投资促进委员会（Board of Investment）的激励条件，或者投资者将工厂设在工业园区内，则可能适用不同的规则。

Board of Investment (BOI)

投资促进委员会 (BOI)

The BOI is the Thai government agency responsible for attracting investment to Thailand by offering a wide range of tax and non-tax incentives to investors who engage in specific kinds of projects.

泰国投资促进委员会（BOI）是泰国政府负责吸引投资的机构，为投资者参与特定类型的项目提供广泛的税收和非税收激励措施。

The following are the most common incentives granted by BOI:

以下是BOI提供的最常见的激励措施：

1. corporate income tax exemptions, reductions, and special carry forward loss provisions;
1. 企业所得税豁免、减免和特殊结转损失条款；
2. customs duties reductions and exemptions for raw materials and machinery;
2. 对原材料和机械设备的关税减免和豁免；
3. permission for foreigners to own land in order to carry out promoted projects, or to establish offices or residences;
3. 允许外国人拥有土地以开展推广项目或建立办公室或住宅；
4. special rights with regard to the issuance of work permits and visas; and
4. 在发放工作许可证和签证方面的特殊权利；

5. special rights with regard to operating as a foreign-held company.
5. 在作为外资公司运营方面享有特殊权利。

Generally, when BOI awards one or more of these incentives to a given project these awards supersede the legal rules which would normally apply. Once the award expires, or has otherwise been utilized, the normal legal rules would apply to the project.

通常，当BOI向某个项目授予一项或多项激励措施时，这些激励将取代通常会适用的法律规定。一旦激励失效或以其他方式被利用，该项目将适用正常的法律规定。

EXAMPLE: Suppose a project is awarded an eight-year exemption from corporate income tax (corporate income tax is normally 20% of annual net profits). During those eight years the normal corporate income, tax rules would not apply, as long as the project continues to comply with the terms and conditions issued by BOI (see Section 5 below). However, at the end of the promotion period the normal corporate income tax rules would then be applicable.

示例：假设一个项目被授予八年期的企业所得税豁免（企业所得税通常为年净利润的20%）。在这八年期间，只要项目继续遵守BOI发布的条款和条件，正常的企业所得税规定将不适用（见下文第5节）。然而，在促进期结束后，正常的企业所得税规定将恢复适用。

An exception to the above rule exists, however, for the incentives relating to the right of foreigners to own land and special rights concerning the issuance of work permits and visas for foreign employees. These incentives normally apply throughout the life of the project.

但是，上述规则有一个例外，即与外国人拥有土地的权利以及关于为外国员工发放工作许可证和签证的特殊权利相关的激励措施。这些激励措施通常适用于项目的整个生命周期。

EXAMPLE: Using the same basic facts as above, but this time BOI also grants the project the right to own land and special rights concerning the issuance of work permits and visas. In this situation, even after the project's period of tax exemption expires, the project's special right to own land and its special rights with regard to work permits and visas for foreign staff continue on.

示例：使用与上述相同的基本事实，但这次BOI还授予该项目拥有土地的权利以及关于发放工作许可证和签证的特殊权利。在这种情况下，即使项目的免税期结束后，该项目拥有土地的特殊权利以及关于外国员工工作许可证和签证的特殊权利仍将继续有效。

Also, note that the incentives awarded by BOI are only applicable to the specific project promoted and are not applicable to the business's other operations.

此外，请注意，BOI授予的激励措施仅适用于所推广的特定项目，并不适用于企业的其他业务。

EXAMPLE: Suppose a company is granted BOI promotion for a project to produce electronic components for export. One of the BOI incentives granted is exemption from import duties for raw materials needed to produce the components. This company, however, also engages in the activity of producing car radios for sale in Thailand, and the same imported raw materials used to produce the electric components are also used to produce car radios. In this situation, the raw materials imported by the company to produce the components for export (promoted activity) would qualify for exemption from import duty. However, the raw materials imported to produce car radios for sale in Thailand (non-promoted activity) would be subject to normal import duty.

示例：假设一家公司因其出口电子元件的项目而获得BOI的推广。BOI授予的激励措施之一是为生产电子元件所需的原材料免除进口税。然而，该公司还从事生产在泰国销售的

汽车收音机的活动，并且用于生产电子元件的进口原材料也用于生产汽车收音机。在这种情况下，该公司为生产出口电子元件（受推广活动）而进口的原材料可享受进口税豁免。但是，为生产在泰国销售的汽车收音机而进口的原材料（非推广活动）则需缴纳正常的进口税。

1. BOI Benefits

1. BOI优惠

The most common BOI investment incentives are discussed below. Note that which of these incentives (if any) would be awarded to a given project, and the extent to which the incentives would be awarded, depends upon many factors, including the project's intended activities, location, and amount of investment, as well as other factors.

下文讨论了最常见的BOI投资激励措施。请注意，是否向特定项目授予这些激励措施（如果有的话），以及授予激励措施的程度，取决于多种因素，包括项目的预期活动、地点、投资金额以及其他因素。

a. Tax Incentives

a. 税收激励

The following are some of the normal tax rates applicable to businesses in Thailand.
 以下是泰国企业适用的一些正常税率。

	<u>Normal Rate</u> 正常税率	<u>BOI Rate</u> BOI税率
Corporate Income Tax (CIT) 企业所得税 (CIT)	20%	as awarded 按授予情况而定
Tax on Dividends 股息税	10%	as awarded 按授予情况而定

BOI is authorized to grant qualifying projects tax reductions and exemptions during the promotion period, including CIT exemptions for up to a maximum of 13 years. Note that many times (but not always) BOI will limit the total corporate income tax exemption to an amount equal to the total capital investment in the project.

BOI有权在推广期内对符合条件的项目给予减免税收的优惠，其中包括最长可达 13 年的企业所得税（CIT）减免。请注意，很多时候（但并非总是如此）BOI会将企业所得税豁免总额限制在与项目总投资额相等的金额内。

EXAMPLE: Suppose a company invests a total of 100 million baht in a project that is granted promotion by BOI. Among the incentives granted is an eight-year corporate income tax exemption. There is a limitation placed on this exemption, however, the total tax exemption applicable may not exceed the amount representing the total capital investment (100 million baht).
示例：假设一家公司在获得BOI推广的项目上总共投资了 1 亿泰铢。所授予的激励措施之一为8年的企业所得税豁免。然而，这一减免存在限制，即适用的总税收豁免额不得超过代表总投资额（1 亿泰铢）的金额。

The project shows no profit in Year One or Year Two, but in Year Three, the project's total tax saving resulting from this exemption is 100 million baht. Because of this, the project's tax exemption stops at the end of Year Three, even though five more years remain in the exemption period.

该项目在第一年或第二年没有盈利，但在第三年，由于这一豁免政策，项目节省的总税额为 1 亿泰铢。因此，尽管豁免期还剩五年，但项目的税收豁免在第三年年底终止。

Note that the above described limitation normally excludes the amount representing the investment in land and working capital in the project.

请注意，上述限制通常不包括项目中土地和投资运营资本所代表的金额。

EXAMPLE: Same facts as above, but the 100 million baht total investment includes 25 million baht to purchase land and 25 million baht as working capital. Based on these facts the total tax exemption available to the project would be limited to 50 million baht instead of 100 million baht as stated above.

示例：事实与上述情况相同，但 1 亿泰铢的总投资额中包括 2500 万泰铢用于购买土地和 2500 万泰铢作为投资运营资本。基于这些事实，项目可获得的税收豁免总额将限制在 5000 万泰铢，而非上述的 1 亿泰铢。

b. Reduction or Exemption of Customs Duties

b. 关税减免

Normally, when raw materials or machinery are imported into Thailand a duty is levied by the Customs Department. This duty is calculated based on the imported items' value together with the duty rate applicable to the item. BOI is authorized to award projects that qualify a reduction or exemption of this duty.

通常，当原材料或机械设备进口到泰国时，海关部门会征收关税。该关税是根据进口物品的价值以及适用于该物品的关税税率计算的。BOI 有权授予符合条件的项目关税减免优惠。

Note that raw materials and machinery that can be produced or assembled in Thailand, which are of similar quality, are normally excluded from this exemption. Additionally, used machinery and equipment considered obsolete (the standard threshold is ten years' prior use) are also normally excluded.

请注意，通常在泰国可以生产或组装的、质量相似的原材料和机械设备不享受此免税政策。此外，被视为已淘汰的二手机械设备（标准年限为使用十年以上）也通常不在免税范围内。

c. Foreign Ownership of Land

c. 外国人土地所有权

As discussed in Chapter 8, foreigners are normally prohibited from holding title to land in Thailand. However, BOI is authorized to grant qualifying projects the right to own land. This right may extend to not only factories, but for offices and residences purchased under the promoted company's name.

正如在第 8 章中讨论的，通常禁止外国人拥有泰国的土地。然而，BOI 有权授予符合条件的项目土地所有权。这项权利不仅适用于工厂用地，也适用于以受扶持公司名义购买的办公室和住宅。

d. Issuance of Work Permits and Visas

d. 发放工作许可证和签证

The normal rules and procedures associated with the issuance of work permits for foreign staff are discussed in Chapter 5. However BOI is authorized to grant qualifying projects special rights concerning the issuance of work permits and visas for foreign employees working on those projects.

第5章讨论了与外国员工工作许可证发放相关的正常规则和程序。然而，BOI 有权授予符合条件的项目特殊权利，为在这些项目上工作的外国雇员发放工作许可证和签证。

These special rights are:

这些特殊权利包括：

1. an increase in the number of work permits and visas that the company would normally qualify for, as well as an increase in the normal duration of those work permits and visas; and
1. 增加公司通常可获得的工作许可证和签证的数量，同时延长这些工作许可证和签证的有效期；
2. access to BOI's One Stop Visa and Work Permit Service Center (which processes work permits and long-term visas in three hours or less), instead of using the normal procedure discussed in Chapter 5.
2. 有权使用BOI的一站式签证和工作许可证服务中心（该中心可在三小时或更短时间内处理工作许可证和长期签证），而无需使用第5章中讨论的正常程序。

e. Operating as a Foreign Company

e. 作为外资公司运营

As stated in Chapter 3, companies legally classified as “foreign” that engage in List 3 activities (as stated in the Foreign Business Act) are required to obtain a Foreign Business License prior to commencing those activities.

正如第3章所述，依法被分类为“外国”的公司（如《外国企业法》中所规定），如果从事第三类活动，必须在开始这些活动之前取得外国商业执照。

The application process for this license normally takes a minimum of three months and many times the outcome of the application is less than certain. BOI is, however, authorized to grant qualifying projects an exemption from this requirement.

该执照的申请流程通常至少需要三个月，而且很多时候申请结果并不确定。然而，BOI有权对符合条件的项目豁免这一要求。

2. Additional Incentives

2. 额外的激励措施

In order to attract investment for activities that have particular benefit to Thailand, BOI offers the following additional incentives based upon resulting competitive enhancement, decentralization and industrial area development.

为了吸引对泰国特别有益的活动投资，BOI 基于由此带来的竞争力提升、权力下放以及工业区发展，提供以下额外的激励措施。

a. Competitiveness Enhancement

a. 提升竞争力

i. Additional income tax exemption of up to 200% for the following activities:

i. 以下活动可享受额外最高200%的所得税豁免：

1.1 Technology and Innovation

1.1 技术与创新

- Research and development of technology and innovation, including in-house research and development, outsourced research and development in Thailand, or joint research and development with overseas organizations
- 技术研发与创新，包括内部研发、在泰国的外包研发或与海外组织的联合研发
- Expenditures on intellectual property acquisition and/or licensing fees for commercializing technology developed in Thailand
- 在泰国开发的技术商业化所需的知识产权获取和/或许可费用的支出
- Product and packaging design, either in-house or outsourcing in Thailand, as approved by the Board of Investment
- 产品和包装设计，无论是内部完成还是在泰国外包完成，均需获得 BOI 的批准
- Support science and technology organizations such as educational institutions, specialized training centers, research institutes or governmental agencies, including funds such as technology and innovation development or human resource development as approved by the Board of Investment.
- 支持科技组织，如教育机构、专业培训中心、研究机构或政府机构，包括经 BOI 批准的技术与创新基金或人力资源发展基金等。

1.2 Human Resource Development

1.2 人力资源开发

- Advanced technology training
- 先进技术培训
- Organize training or job training to develop skills, technology and innovation for the students studying science and technology, e.g. Work-integrated Learning (WiL), Dual Vocational Education or Cooperative Education as approved by the Board of Investment
- 组织培训或职业培训，以开发学习科学技术的学生所需的技能、技术和创新能力，例如经BOI批准的工作整合学习（WiL）、双元职业教育或合作教育。

1.3 Entrepreneur Competency Development

1.3 企业家能力发展

- Development of local suppliers of raw materials or parts with Thai shareholders at least 51 percent of the registered capital in advanced technology training and technical assistance
 - 发展本地原材料或零部件供应商，这些供应商的注册资本中泰国股东持股比例至少为51%，并提供先进技术培训和技术援助。
- ii. Additional corporate income tax exemption of up to three years for the following;
- ii. 以下情况可享受最长三年的额外企业所得税豁免：
- a) 1% or not less than 200 million baht (whichever is lower) of the investment capital or expenditure during the first three years of operation: receives an additional corporate income tax exemption for one year.
 - a) 在运营的前三年，投资资本或支出为1%或不少于2亿泰铢（以较低者为准）：可额外享受一年的企业所得税豁免。
 - b) 2% or not less than 400 million baht (whichever is lower) of the investment capital or expenditure during the first three years of operation: receives an additional corporate income tax exemption for two years.
 - b) 在运营的前三年，投资资本或支出为2%或不少于4亿泰铢（以较低者为准）：可额外享受两年的企业所得税豁免。
 - c) 3% or not less than 600 million baht (whichever is lower) of the investment capital during the first three years of operation: receives an additional corporate income tax exemption for three years.
 - c) 在运营的前三年，投资资本或支出为3%或不少于6亿泰铢（以较低者为准）：可额外享受三年的企业所得税豁免。
 - d) 4% or not less than 800 million baht (whichever is lower) of the investment capital during the first three years of operation: receives an additional corporate income tax exemption for three years.
 - d) 在运营的前三年，投资资本或支出为4%或不少于8亿泰铢（以较低者为准）：可额外享受三年的企业所得税豁免。
 - e) 5% or not less than 1,000 million baht (whichever is lower) of the investment capital during the first three years of operation: receives an additional corporate income tax exemption for three years.
 - e) 在运营的前三年，投资资本或支出为5%或不少于10亿泰铢（以较低者为准）：可额外享受三年的企业所得税豁免。

Note that the total period of corporate income tax exemption shall not exceed eight years in each project.

请注意，每个项目的企业所得税免税总期限不得超过八年。

b. Area-Based Promotion

b. 区域扶持

Projects located in Thailand's 20 provinces with the lowest per capital income, as well as those in promoted industrial estate/zone, special economic zones in four regions, special economic

zones, promoted border provinces in Southern Thailand and the model city project in Southern Border provinces, shall receive additional incentives.

位于泰国人均收入最低的20个省份的项目，以及位于受扶持的工业区/园区、四个区域的特殊经济区、特殊经济区、受扶持的泰国南部边境省份和南部边境省份的模范城市项目的，将享受额外的扶持政策。

c. Highly Skilled Professional Development

c. 高技能专业发展

Additional incentives are available for the establishment of educational or training institutes aimed at developing highly skilled professionals in science, technology, engineering, and mathematics (STEM), provided the minimum capital investment is 1 million baht (excluding land and working capital).

对于旨在培养科学、技术、工程和数学（STEM）领域高技能专业人才的教育或培训机构，若最低资本投资额为100万泰铢（不包括土地和运营资金），则可获得额外的激励措施。

EXAMPLE: A Swedish spare parts company qualifies for an eight year corporate tax exemption, and is also going to engage in activities to qualify under “research and development of technology and innovation” as stated in 2 (a) (i) 1.1) above. The company invests 100 million baht in the project. In this case, the project would qualify to expense its investment at 200% which may be used after the 8-year tax exemption expires.

示例：一家瑞典的零部件公司符合享受八年企业所得税豁免的资格，并计划开展符合上述第2(a)(i)1.1)条中“技术研发与创新”定义的活动。该公司在此项目上投资了1亿泰铢。在这种情况下，该项目符合将投资按200%列支的条件，该条件可在八年税收减免期结束后使用。

2. Promoted Activities

2. 推广活动

In order for a project to qualify to receive the above incentives it must fall into one or more of the activities promoted by BOI at the time. To see the current list of activities promoted by BOI go to <<http://www.boi.go.th>>. Note that different activities are entitled to receive varying levels of incentives.

为了使一个项目有资格获得上述激励措施，它必须属于BOI当前推广的一项或多项活动范畴内。要查看BOI当前推广的活动列表，请访问<http://www.boi.go.th>。请注意，不同的活动有资格获得不同程度的激励措施。

BOI also has a list of priority activities which may qualify for maximum incentives. Appendix A contains the list of these priority activities.

BOI还制定了一份优先活动清单，这些活动可能符合获得最高激励措施的资格。附录A中列出了这些优先活动。

3. Application Process

3. 申请流程

BOI has well-defined criteria governing the evaluation of projects and the awarding of incentives. Basically, BOI evaluates the application from the perspective of “how the project would benefit Thailand.” The primary factors considered when determining whether to grant awards are (1) the

economic contribution of the project to the country and (2) compliance of the project with the government's investment promotion policies and strategies. Other broad criteria include:

BOI制定了明确的标准来评估项目和授予激励措施。基本上，BOI从“项目将如何惠及泰国”的角度来评估申请。在决定是否授予激励时，主要考虑的因素是（1）项目对国家的经济贡献；（2）项目是否符合政府的投资促进政策和战略。其他广泛的标准还包括：

1. Project activity
1. 项目活动
2. The amount of project investment
2. 项目投资额
3. Project location
3. 项目地点
4. Technology and knowledge transfer
4. 技术与知识转让
5. Stature of the applicant internationally
5. 申请人在国际上的地位
6. Number of Thai employees
6. 泰国员工数量

Although producing goods for export is not formally considered in investment promotion awards a project's ability to generate foreign exchange for the country is also generally considered by BOI to be important.

虽然出口产品生产在投资促进激励中并未被正式考虑，但BOI通常也认为项目为泰国创造外汇的能力很重要。

Applications for BOI promotion can normally be completed within two to four months of submission of all required information by the company. Note that the application may be submitted online to BOI before the company's final registration with the Ministry of Commerce (MOC).

公司在提交所有所需信息后，BOI的推广申请通常可在两到四个月内完成。请注意，申请可在公司最终在商业部（MOC）注册之前在线提交给BOI。

The following is BOI's normal procedure for processing promotion applications:

以下是BOI处理促进申请的常规程序：

1. A project officer is assigned by BOI to each project;
1. BOI为每个项目指派一名项目官员；
2. The project officer evaluates the application, writes up recommendations for approval or rejection, and presents the project to an investment subcommittee for approval;
2. 项目官员评估申请，撰写批准或拒绝的建议，并向投资小组委员会提交项目以供批准；

3. The evaluation is required to be completed in either 60 or 90 days depending on the circumstance.
3. 根据情况，评估工作需在 60 天或 90 天内完成。

It is not required, but is often a good idea, for the applicant to meet with the director of the division handling the application, and one or more senior BOI executives to familiarize them with the benefits of the project for Thailand.

虽然并非必须，但申请人通常最好与负责处理申请的部门负责人以及一名或多名BOI高级管理人员会面，让他们了解项目对泰国的益处。

Upon submitting the application the company will be scheduled to present the project to the responsible BOI officials within 10 working days of the submission date. This process normally involves a series of meetings between the applicant and BOI officials in order to discuss the details of the proposed project. The object of these meetings is to give the presiding BOI official a general understanding of the project's staffing requirements, logistics needs, production processes, etc.

提交申请后，公司将被安排在提交日期后的 10 个工作日内向负责的BOI官员介绍项目。此过程通常涉及申请人与BOI官员之间的一系列会议，以讨论拟议项目的细节。这些会议的目的是让主持会议的BOI官员对项目的人员需求、物流需求、生产流程等有一个大致的了解。

Note that when explaining production procedures it is often useful if the applicant prepares a simple flow chart with pictures describing the individual steps.

请注意，在解释生产流程时，如果申请人准备了描述各个步骤的简单流程图并附有图片，通常会很有帮助。

The following BOI divisions are responsible for supervising and analyzing investment promotion projects:

以下是BOI各部门负责监督和分析投资促进项目的具体翻译：

1. Investment Promotion Division 1
投资促进一部
Agricultural Food Biotechnology and Medical Industries
负责农业食品生物技术和医疗产业
2. Investment Promotion Division 2
投资促进二部
Advanced Manufacturing Industries
负责先进制造业
3. Investment Promotion Division 3
投资促进三部
Basic and Supporting Industries
负责基础和支持性产业
4. Investment Promotion Division 4
投资促进四部
Creative Industries and High-Value Services

负责创意产业和高价值服务业

The application form can be found on the BOI website at:

<https://www.boi.go.th/index.php?page=form_appl&language=en>. Applicants may submit their application to the BOI via the BOI e-Investment Promotion platform.

申请表可在BOI网站上找到，网址为：https://www.boi.go.th/index.php?page=form_appl&language=en。申请人可通过BOI电子投资促进平台向BOI提交申请。

Investors may also directly contact BOI divisions that process applications. BOI's Investment Services Center provides BOI publications and information and operates a "Help Desk" within its "One Stop Services Center" to assist investors with information, project development, government approvals and trouble-shooting.

投资者还可以直接联系处理申请的BOI各部门。BOI的投资服务中心提供BOI出版物和信息，并在其“一站式服务中心”内设立“服务台”，为投资者提供信息、项目开发、政府审批和故障排除等方面的协助。

4. Terms and Conditions

4. 条款与条件

If the application is approved BOI will issue a list of terms and conditions. The project's continued receipt of incentives will be contingent upon its ability to continue to comply with the terms and conditions during the promotion period.

若申请获得批准，BOI将发布一系列条款与条件。在项目推广期间，项目能否持续获得激励，将取决于其能否持续遵守这些条款与条件。

EXAMPLE: Suppose a project is granted incentives for eight years. The terms and conditions, however, require that Thai shareholders hold at least 40 percent of the company shares at all times. In this situation, if at any time during the eight year promotion period the Thai shareholding in the company falls below 40 percent (without first receiving permission from BOI to do so), the project will no longer qualify to receive the incentives granted, and the normal rules would apply.

示例：假设某项目被授予八年的激励。然而，条款与条件要求泰国股东在任何时候都必须持有公司至少40%的股份。在这种情况下，如果在八年的推广期内，公司中的泰国股东持股比例在任何时候降至40%以下（且未事先获得BOI的许可），该项目将不再符合获得已授予激励的资格，并将适用正常规则。

Industrial Estate Authority of Thailand (IEAT)

泰国工业区管理局 (IEAT)

Industrial estates, including movie towns and science parks, are developed and supervised by the Industrial Estate Authority of Thailand (IEAT), which is a state enterprise under the Ministry of Industry. Industrial estates provide the infrastructure necessary for industrial operations (electricity, water supply, flood protection, waste treatment, solid waste disposal, etc.). Appendix B lists each of more than eighty industrial estates in Thailand.

工业区（包括影视城和科技园）由泰国工业区管理局（IEAT）开发和监督，IEAT是工业部下属的一家国有企业。工业区为工业运营提供必要的基础设施（电力、供水、防洪、废水处理、固体废物处置等）。附录B列出了泰国八十多个工业区的名单。

IEAT is authorized to grant non-tax incentives to investors who choose to locate their factories on an industrial estate. These incentives include:

IEAT有权向选择在工业区内建厂的投资者提供非税收激励。这些激励包括：

1. Permission for foreigners to own land in an industrial estate (see Chapter 8);
1. 允许外国人在工业区内拥有土地（见第 8 章）；
2. Special rights with regard to the issuance of work permits and visas; and
2. 在工作许可和签证签发方面的特殊权利；以及
3. Special rights with regard to operating as a foreign-held company (see previous section).
3. 在作为外资控股公司经营方面的特殊权利（见前文部分）。

Just as with BOI incentives, when IEAT awards one or more of these incentives to a project the incentives supersede the normal legal rules which would apply.

与BOI激励一样，当IEAT向某个项目授予一项或多项激励时，这些激励将取代原本适用的正常法律规则。

Unlike most BOI incentives, however, the incentives granted by IEAT are normally applicable during the entire life of the project (as long as it remains on the industrial estate) instead of a specific period of time as with BOI.

然而，与大多数BOI激励不同，IEAT提供的激励通常适用于项目的整个生命周期（只要项目保持在工业区内），而不是像BOI那样适用于特定的时间段。

For a description of the application process to obtain IEAT incentives see Chapter 8.

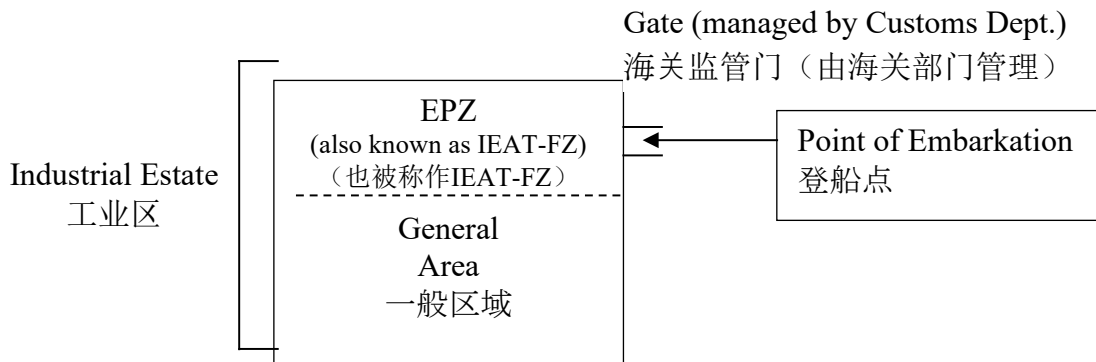
有关申请IEAT激励的流程说明，请参见第 8 章。

Export Processing Zone (EPZ's)

出口加工区（EPZ）

10 of the total industrial estates in Thailand operate Export Processing Zones (EPZs). An EPZ is a special area within an industrial estate designed to allow goods to enter Thailand for processing. As long as the goods remain in the EPZ no Thailand customs duty or VAT is applicable. For reference purposes, IEAT has recently changed the EPZ terminology to IEAT-Free Zone or IEAT-FZ; however, the “EPZ” term will continue to be used for some time and, thus, is the term used this chapter.

泰国全部的工业园区中有 10 个运营着出口加工区（EPZ）。出口加工区是工业园区内的一个特殊区域，旨在允许货物进入泰国进行加工。只要货物留在出口加工区内，就无需缴纳泰国关税或增值税。为便于参考，IEAT最近已将出口加工区的术语更改为IEAT自由区或IEAT-FZ；然而，“EPZ”这一术语仍将在一段时间内继续使用，因此，本章也采用该术语。



IEAT manages the EPZ; however, the Customs Department is in charge of the EPZ gate in order to monitor the goods entering and exiting the EPZ.

IEAT管理出口加工区；然而，海关部门负责监管出口加工区的海关监管门，以监控进出口加工区的货物。

EXAMPLE: Suppose an international company decides to establish a factory in Thailand and then locates that factory on one of the 10 industrial estates with an EPZ. All the goods produced in the factory are designated for export. The raw materials used to produce the product are sourced outside Thailand.

示例：假设一家国际公司决定在泰国建立工厂，并将该工厂选址在设有出口加工区的 10 个工业园区之一。工厂生产的所有产品均用于出口。生产产品所需的原材料来自泰国境外。

In this situation, as long as the imported raw materials are shipped, processed and exported from the EPZ, VAT or customs duties would not be applicable, just as if the raw materials had never entered Thailand.

在这种情况下，只要进口的原材料从出口加工区运入、加工后再从出口加工区运出，那么增值税或关税均不适用，就好像这些原材料从未进入泰国一样。

EXAMPLE: Same facts as above, except the company decides to sell some of the finished products in Thailand as well. When the finished products designated for sale in Thailand exit the EPZ to be shipped to the place of sale (in Thailand) all of the duty and VAT which would have normally been in effect are applicable at that time.

示例：情况与上述相同，但不同的是，该公司决定在泰国也销售部分成品。当用于在泰国销售的成品从出口加工区运出，运往销售地点（在泰国）时，原本适用的所有关税和增值税届时均将适用。

Do not confuse EPZ's with Customs Free Zones which offer similar benefits to investors, but are managed by the Customs Department rather than IEAT.

请勿将出口加工区与海关免税区混淆，因为海关免税区也为投资者提供类似的优惠，但由海关部门管理，而非IEAT。

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