浩天律师事务所
HYLANDS LAW FIRM

企业出海投资泰国指引手册

招商引资政策分析、对比与建议

Guidebook for Enterprises Investing in Thailand
— Analysis, Comparison and Recommendations
on Investment Promotion Policies

HYLANDS

浩天研究院
Hylands research institute

浩天律师事务所

抱朴守正 至诚四达

北京浩天律师事务所（“浩天”）创立于1997 年，总部位于北京。历经多年发展，浩天现已设有北京、上海、广州、深圳、长沙、成都、重庆、大连、福州、贵阳、哈尔滨、海口、杭州、合肥、呼和浩特、济南、昆明、南昌、南京、南宁、宁波、青岛、石家庄、沈阳、苏州、天津、太原、温州、武汉、乌鲁木齐、无锡、西安、徐州、银川、郑州、北京（密云区）、北京（昌平区）、香港、旧金山、比什凯克 40家办公室和浩天胡关李罗(前海)联营律师事务所及1 家知识产权代理事务所。浩天在全球130 多个国家和地区拥有超过150 家合作律师事务所，可为全球客户提供一站式、多领域、跨国界的专业法律服务。

浩天现有600 余位合伙人及顾问，2000余名律师和专业人员，能够为客户提供英语、日语、韩语等多种语言的法律服务。浩天是中国优秀的大型综合性高端商事律师事务所之一，连续多年荣获钱伯斯（Chambers and Partners）、亚洲法律杂志（ALB）、法律500 强（The Legal 500）、亚洲法律概况（asialaw Profiles）、IFLR1000和商法（China Business Law Journal）等国际法律评级机构的推荐及奖项。
浩天各业务团队均具备扎实的专业技能和丰富的项目经验，他们不仅是深谙各个领域的法律专家，而且熟悉中国的投资环境和各个行业的不同商业惯例，拥有深厚的实务经验。浩天通过紧密高效的团队合作，能够针对客户的不同需求，以解决问题为核心给客户提供最有价值的法律服务方案。

40
家

办公室
offices

600+
名

合伙人及顾问
partners and consultants

HYLANDS LAW FIRM

Keep It Simple, Stay Real, Reach All with Sincerity

Beijing Hylands Law Firm ("Hylands"), was founded in 1997 and headquartered in Beijing. After years of development, it has established 40 offices across various locations including Beijing, Shanghai, Guangzhou, Shenzhen, Changsha, Chengdu, Chongqing, Dalian, Fuzhou, Guiyang, Harbin, Haikou, Hangzhou, Hefei, Jinan, Kunming, Nanchang, Nanjing, Nanning, Ningbo, Qingdao, Shijiazhuang, Shenyang, Suzhou, Tianjin, Taiyuan, Wenzhou, Wuhan, Urumqi, Wuxi, Xi'an, Xuzhou, Yinchuan, Zhengzhou, Beijing (Miyun District), Beijing (Changping District), Hong Kong, San Francisco, and Bishkek, as well as the Hylandslaw-WKLL (Qianhai) Law Firm and 1 intellectual property agency. With over 150 partner law firms in more than 130 countries and regions worldwide, Hylands offers global clients one-stop, multi-field, and cross-border professional legal services.

Hylands currently boasts over 600 partners and consultants, along with more than 2,000 associates and professionals, capable of providing legal services in multiple languages including English, Japanese, and Korean. Hylands is recognized as one of Chinese outstanding, large-scale, comprehensive, high-end commercial law firms and has been consistently recommended and awarded by international legal rating agencies such as Chambers and Partners, Asian Legal Business (ALB), The Legal 500, asialaw Profiles, IFLR1000, and China Business Law Journal for several consecutive years.

130 +
个

服务涉及国家和地区
serving countries and regions

150
家

全球合作律师事务所
international cooperative law firms



前言——Preface

当下，东南亚是全球资本布局一个炙手可热的区域市场，泰国凭借其优越的地理条件、完善的产业基础，以及持续迭代的招商引资政策，成为众多海内外投资者的首选出海之地。

At present, Southeast Asia has become one of the most sought-after regional markets for global capital deployment. With its advantageous geographical location, well-established industrial foundation, and continuously evolving investment promotion policies, Thailand has emerged as a preferred destination for both domestic and overseas investors expanding abroad.

为吸引更多企业进军泰国发展，泰国搭建起由投资促进委员会（BOI）、东部经济走廊特区（EEC）、工业园区管理局（IEAT）等协同支撑的投资促进体系，三者各有侧重又相互配合，能为不同类型、不同需求的投资者提供差异化支持。

To attract more enterprises to develop in Thailand, the country has established an investment promotion framework supported collaboratively by the Board of Investment (BOI), the Eastern Economic Corridor (EEC), and the Industrial Estate Authority of Thailand (IEAT). Each of these bodies has its own focus while working in coordination, providing differentiated support tailored to investors of various types and needs.

为帮助中国投资者清晰把握泰国招商引资政策的核心要点，避开布局误区、抢占出海先锋，本手册将对BOI、EEC、IEAT三类政策进行全面解析。详细梳理各类政策的适用对象、优惠权益与享用条件，并对比其异同，总结出不同政策的适配场景与优势所在，为投资者进军泰国市场、进行商业布局提供实操性指引。

To help Chinese investors clearly understand the key aspects of Thailand's investment promotion policies, avoid common pitfalls, and seize first-mover advantages in overseas expansion, this handbook provides a comprehensive analysis of the BOI, EEC, and IEAT policy regimes. It systematically outlines the applicable entities, incentives, and eligibility requirements of each policy, compares their similarities and differences, and summarises their respective application scenarios and advantages, thereby offering practical guidance for investors entering the Thai market and undertaking strategic commercial deployment.



目录 Contents

01 泰国投资促进委员会（BOI）的政策
Policies of the Thailand Board of Investment (BOI)

. BOI简介
Introduction to BOI

. 享受BOI激励的四大产业类别
4 Major Industry Categories Eligible for BOI Incentives

. BOI提供的优惠权益
Incentives Provided by BOI

. 项目审批准则
Project Approval Criteria

02 东部经济走廊特区 (EEC) 的政策
Policies of the Eastern Economic Corridor (EEC) Special Zone

. EEC简介
Introduction to EEC

. 十二大目标产业
12 Targeted Industries

. EEC的投资优惠权益
Investment Incentives

03 泰国工业园区管理局（IEAT）的政策
Policies of the Industrial Estate Authority of Thailand (IEAT)

. IEAT 的简介
Introduction to IEAT

. IEAT的两大片区
The 2 Major Zones Under IEAT

. 两大片区投资商可享受的促进投资优惠权益
Investment Promotion Incentives for Both Zones

. IEAT的一站式服务
One-Stop Service

04 各类政策的对比分析
Comparative Analysis of the Policies

. 政策的宏观对比
Macro-Level Policy Comparison

. 具体优惠的异同
Similarities and Differences in Specific Incentives

. 适用投资者类型分析
Analysis of Suitable Investor Types

05 总结
Comparative Analysis of the Policies

06 作者信息
Author Information

一、泰国投资促进委员会（BOI）的政策

Policies of the Thailand Board of Investment (BOI)

1. BOI简介

Introduction to BOI

泰国投资促进委员会是直属泰国国务院的政府招商引资机构，其主要职责是促进海内外在泰国的投资以及为泰国企业海外投资提供服务。为内外的投资企业给予税收优惠权益以及提供投资便利。

The Thailand Board of Investment is a government agency under the Office of the Prime Minister responsible for promoting both domestic and foreign investment in Thailand and providing services for Thai companies investing overseas. It grants tax incentives and provides investment facilitation to eligible enterprises.

2. 享受BOI激励的四大产业类别

4 Major Industry Categories Eligible for BOI Incentives

（1）BCG产业——BCG Industry







（2）先进制造产业——Advanced Manufacturing Industry



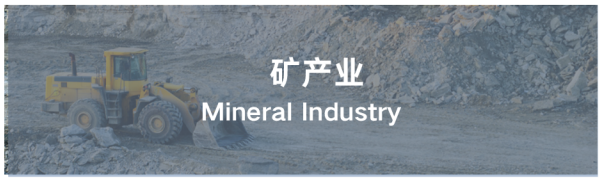


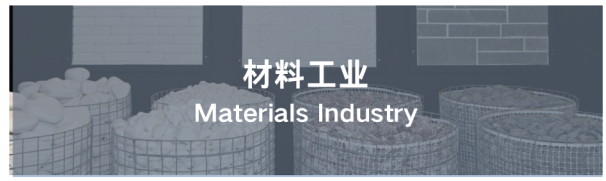






（3）基础产业及配套产业——Basic and Supporting Industries

















（4）数字、创意产业和高价值服务业——Digital, Creative Industries, and High-Value Services

















3. BOI提供的优惠权益
Incentives Provided by BOI

（1） 税收优惠权益——Tax Incentives

- 免征企业所得税最长可达13年（取决于行业类别）
  Corporate income tax exemption for up to 13 years (depending on industry category)

- 再获得企业所得税减半，最长可达5年
  Additional 50% reduction of corporate income tax for up to 5 years

- 免/减机器进口税
  Exemption or reduction of import duties on machinery

- 减免所需原料或者物料进口税
  Reduction of import duties on necessary raw materials or supplies

- 免征用于研发的进口物品进口
  Exemption of import duties on items imported for research and development

- 双倍扣除运输费、电费和自来水费
  Double deduction for transportation, electricity, and water costs

- 增加扣除用于便利设施安装和建设费用的 25%
  Additional 25% deduction for installation and construction costs of utilities

- 免征生产出口产品所需原料或者物料进口税
  Exemption of import duties on raw materials or supplies required for producing export products

（2）非税收优惠权益——Non-Tax Incentives

- 允许外籍人士入境调研投资环境和政策

  Permission for foreign nationals to enter Thailand for investment environment and policy research

- 允许引进外国熟练技工或专业人员

  Permission to bring in foreign skilled workers or experts

- 允许汇出外币

  Permission to remit foreign currency abroad

- 享受投资优惠权益的项目，可拥有土地所有权

  Land ownership rights for projects receiving investment promotion privileges

（3） 各行业类别的优惠权益
Incentives and Benefits by Industry Category

行业类别 Industry Category	免征企业所得税 CIT Exemption	免征机械进口税 Exemption of Import Duty on Machinery
A1+	10-13年无上限 10-13 years with no cap	√
A1	8年无上限 8 years with no cap	√
A2	8年 8 years	√
A3	5年 5 years	√
A4	3年 3 years	√
B	—	√

备注：投资委按行业类别以及产业重要程度将优惠权益分类如下
Note: BOI classifies incentives based on industry category and strategic importance as follows:

A1+：采用高科技和创新的上游工业，以及发展目标工业的企业（生物技术，纳米技术，先进物料技术），上述企业必须与教育机构或研究所合作并进行技术转移。
Upstream industries using high technology and innovation, and enterprises in targeted development industries (biotechnology, nanotechnology, advanced materials technology). These enterprises must collaborate with educational or research institutions and conduct technology transfer.

A1：知识型产业，以增强国家竞争力的设计和研发行业为主
Knowledge-based industries focusing on design and R&D to enhance national competitiveness.

免征研发用物料进口税 Exemption of Import Duty on Materials for R&D	免征生产出口产品的物料进口税 Exemption of Import Duty on Materials Used for Export Production	非税收优惠 Non-Tax Incentives
√	√	√
√	√	√
√	√	√
√	√	√
√	√	√
√	√	√

A2：发展国家基础设施行业，具有高附加值的高科技行业，并在泰国投资较少或者尚未有投资的项目
National infrastructure development industries, high-value-added high-tech industries with little or no existing investment in Thailand.

A3：对国家发展具有重要意义，且在国内仍然投资较少的高科技行业
High-tech industries vital for national development with relatively low existing domestic investment.

A4：技术不如A1-A3 类，但能增加国内原材料价值以及加强产业链发展的项目
Projects with technology less advanced than A1-A3 but capable of adding value to domestic raw materials and strengthening the industrial supply chain.

B：未利用高科技但对价值链发展仍具重要性的辅助产业项目
Supporting industry projects not utilizing high technology but still important for value chain development.)

4. 项目审批准则——Project Approval Criteria

- 投资委审批以项目为基础（同一个公司可以拥有多个投资项目）。申请享受优惠权益的项目必须在整个生产线的设备上有新的投资。已运营的项目，不能申请享受投资优惠权益。
  BOI approval is project-based (a single company can have multiple investment projects). The project applying for incentives must involve new investment in equipment for the entire production line. Ongoing projects cannot apply for investment promotion privileges.

- 投资项目须属于投资优惠权益范围内的行业类别，且该项目必须符合相关行业类别的规定的条件。
  The investment project must fall within an eligible industry category and meet the specific conditions for that category.

- 申请项目的投资额不低于一百万泰铢 (不含土地成本和流动资金）。
  The project's investment capital (excluding land costs and working capital) must be no less than THB 1 million.

- 申请项目须具备先进的生产工艺。
  The project must utilize advanced production technology.

- 产品附加值不低于营收的20%，而农业和食品加工电子和电子元器件产业、金属切割行业附加值则不低于营收的10%。
  Value-added must not be less than 20% of revenue, except for agriculture and food processing, electronics and electronic components, and metal cutting industries, where it must not be less than 10% of revenue.

- 新投资的项目，贷款债务和注册资金比例不得超过三比一，对于扩大投资的项目，则视实际情况合理性而定。
  For new investment projects, the debt-to-equity ratio must not exceed 3:1. For expansion projects, it is subject to reasonable assessment.

- 对可能造成环境影响的项目，须具备足够且有效的预防措施，以减少对环境质量造成的影响。投资委将对其设厂地点和治污方式进行特别审核。
  Projects with potential environmental impact must have adequate and effective preventive measures to reduce environmental impact. BOI will conduct special reviews of their factory location and pollution control methods.

以上内容仅作一般性信息参考，旨在说明在BOI框架下可能获得的各类优惠权益。在实践中，任何项目获得的具体激励措施均需根据项目具体情况确定，并须遵循《投资促进法 B.E. 2520（1977年）》、相关部级法规、BOI公告以及申请时生效的现行政策指南。

The above content is for general informational purposes only. It is intended to illustrate the types of benefits that may be available under the BOI framework. In practice, the specific incentives granted to any project are determined on a project-by-project basis and are subject to the Investment Promotion Act B.E. 2520 (1977), relevant ministerial regulations, BOI announcements, and prevailing policy guidelines in effect at the time of application.

获批激励措施的性质、范围和额度将取决于多种因素，包括但不限于具体促进活动的类别、投资规模、技术和创新含量以及研发活动。此外，激励措施的授予通常附带BOI规定的条件、绩效要求及合规要求，包括但不限于最低投资资本要求、支出义务、运营时间表、报告要求以及特定激励的使用或期限限制。在此情况下，任何额外的企业所得税优惠均可在BOI框架下被视为基于项目绩效的激励措施，但以项目符合额外的资格标准并获得BOI批准为前提。举例来说，企业所得税额外减免50%（最长可达5年）的优惠政策，通常附有必须达到一定研发支出要求的额外条件。

The nature, scope, and extent of the incentives approved will depend, among others, the specific promoted activity classification, scale of investment, technology and innovation content and research and development activities. In addition, the granting of incentives is typically subject to conditions, performance requirements, and compliance milestones prescribed by the BOI, which, among others, include minimum capital investment thresholds, expenditure obligations, operational timelines, reporting requirements, and limitations on the use or duration of certain incentives. In this context, any additional corporate income tax incentives may be considered as merit-based incentives under the BOI framework, subject to the project meeting additional qualifying criteria and BOI approval. By way of illustration, additional 50% reduction on the corporate income tax up to 5 years is typically tied to additional conditions such as a minimum spending on R&D activities.

还需注意的是，BOI的政策和实践可能随时间调整。例如，自2025年9月1日起，BOI对某些制造业领域的外资促进活动施加了土地所有权限制，包括金属、化学品和塑料行业，但对具有较久BOI投资历史的公司有部分例外。且从事皮革制品、家具及印刷品制造的促进企业必须保持泰国控股比例，这些领域不允许完全外资持股。

Further, it should be noted that BOI policies and practices may evolve over time. For example, since September 1, 2025, the BOI has imposed restrictions on land ownership privileges for foreign-promoted activities in certain manufacturing sectors, including metals, chemicals, and plastics, subject to limited exceptions for companies with a substantial prior BOI investment history. In addition, promoted businesses engaged in the manufacturing of leather goods, furniture, and printed materials are required to maintain Thai-majority shareholding, and full foreign ownership is not permitted in these sectors.

因此，任何投资项目实际适用的激励措施可能与上文的一般性介绍存在较大差异，仅能在BOI批准后确定。

Accordingly, the actual incentives applicable to any investment project may differ materially from the general descriptions set out above and can only be ascertained upon approval by the BOI.

二、东部经济走廊特区 (EEC) 的政策
Policies of the Eastern Economic Corridor (EEC) Special Zone

EEC

1. EEC简介
Introduction to EEC

东部经济走廊特区 (Eastern Economic Corridor, EEC) 是根据“泰国工业4.0”发展愿景而推展的战略性发展规划，在泰国30多年来成功开发“东部海岸线经济发展特区”的基础上，由政府主导进一步推出的发展宏图。EEC覆盖3府治，分别是北柳府、春武里府和罗勇府，总面积达13,000平方公里。泰国政府已经启动多样的支持措施，以打造新的基础设施，特别是交通运输、物流、公共服务设施、人才资源发展设施以及专注服务于投资商的“一站式服务中心”。东部经济走廊特区政策委员会由泰国总理亲自担任主席。

The Eastern Economic Corridor (EEC) is a strategic development initiative launched under "Thailand 4.0" vision. Building on the successful development of the "Eastern Seaboard Industrial Estate" over the past 30+ years, it is a government-led expansion plan. The EEC covers 3 provinces: Chachoengsao, Chonburi, and Rayong, with a total area of 13,000 square kilometers. The Thai government has initiated various support measures to develop new infrastructure, particularly in transportation, logistics, public utilities, human resource development facilities, and a "One-Stop Service Center" dedicated to investors. The EEC Policy Committee is chaired by the Prime Minister of Thailand.

2. 十二大目标产业

12 Targeted Industries

























3. EEC的投资优惠权益
Investment Incentives

（1）最高税收激励措施——Maximum Tax Incentives

对净利润免征企业所得税，期限为1－15年（可按资本比例分配，但不包括土地和营运资金）。

Corporate Income Tax Exemption for net profits, 1－15years (may be proportionate to capital, excluding land and working capital).

企业所得税减免：若未获免征，可享受1－10年50%减免；若免征期限≤ 8年，免征期结束后可享受1－5年50%减免。

Corporate Income Tax Reduction: 50% reduction for 1－10 years (if no exemption granted); 50% reduction for 1－5 years after exemption ends (if exemption≤8 years).

投资扣除：投资资本的1－70%可在10年内从净利润中扣除（可叠加折旧）。

Investment Deduction: 1－70% of invested capital deductible from net profits within 10 years (in addition to depreciation).

额外费用扣除：运输、电力和水费支出可在正常费用之外扣除。

Additional Expense Deduction: Transportation, electricity, and water costs deductible beyond normal expenses.

设施投资扣除：投资资本的1－25%可在10年内从净利润中扣除（可叠加折旧）。

Facility Investment Deduction: 1－25% of invested capital deductible from net profits within 10 years (in addition to depreciation).

股息免税：免征利润产生的股息在免税期内不计入应税收入，包括免税期结束后6个月内支付的股息。

Dividend Exemption: Dividends from exempted profits not included in taxable income during the exemption period, including dividends paid within 6 months after exemption ends.

商誉、版权及其他权利免税：相关收入在5年内不计入应税收入。

Goodwill, Copyright, and Other Rights Exemption: Not included in taxable income for 5 years.

经谈判委员会批准的机器设备进口关税免征。

Import Duty Exemption on Machinery as approved by the Negotiation Committee.

研发及相关测试用设备进口关税免征。

Import Duty Exemption for R&D, including related testing.

对用于出口生产的原材料免征进口关税（需符合特定条件）。

Import Duty Exemption on Raw Materials for Export Production under specified conditions.

原材料进口关税可减至正常税率的90%，有效期最长1年。

Import Duty Reduction on Raw Materials up to 90% of the normal rate, valid for up to 1 year.

对再进口后用于再出口货物可免征进口关税（需符合特定条件）。

Import Duty Exemption for Goods Re-imported for Re-export under specified conditions.

对生产或组装的产品免征出口关税。

Export Duty Exemption for products manufactured or assembled.

（2）非税收激励措施——Non-Tax Incentives

在特别经济促进区拥有土地的权利。

Right to own land within the special economic promotion zone.

拥有公寓单位的权利。

Right to own condominium units.

引入及在泰国居留外国人的权利。

Right to bring in and reside foreign nationals in Thailand.

获得EEC工作许可的权利。

Right to obtain an EEC Work Permit.

（3） 各行业类别的优惠权益
Incentives and Benefits by Industry Category

下表适用于BOI促进的项目，同时位于EEC区域和/或IEAT工业园区的项目可享受额外激励。
The table below applies to BOI-promoted activities, and that projects located within the EEC Zone and/or IEAT industrial estates are eligible for additional incentives.

行业类别 **Industry**	**基本优惠权益** **Basic Incentives**	**从事人力资源开发/技术研发** **HR Development / Technological RD Activities**
A1+类	免企业所得税10-13年 CIT Exempt 10-13 years	+免企业所得税2年 + CIT Exempt 2 years
A1和A2类	免企业所得税8年 CIT Exempt 8 years	+企业所得税减半3年 + 50% CIT Reduction for 3 years
A3和A4类	免企业所得税3-5年 CIT Exempt 3-5 years	+企业所得税减半3年 + 50% CIT Reduction for 3 years

备注:
Notes:

1. 如果项目符合发展人力资源、技术研发和位置的要求，可以享受额外减免企业所得税权益。
Projects meeting HR development, tech R&D, and location requirements can enjoy additional CIT exemptions/reductions.

2. 如果项目位于EECa（东部经济走廊航空城）、EECi（东部经济走廊创新区）、EECd（东部经济走廊数字园）、EECmd（东部经济走廊医疗中心）、EECg（东部经济走廊基因组学基地）、EECtp（东部经济走廊罗勇班昌高新区）或其他指定工业园/工业区，可选择其中一种减免企业所得税的额外权益。
If a project is located in EECa (EEC Airport City), EECi (EEC of Innovation), EECd (EEC Digital Park), EECmd (EEC Medical Center), EECg (EEC Genomics Thailand), EECtp (EEC Rayong Ban Chang High-Tech Park), or other specified IEAT/Industrial Estates, it can choose one type of additional CIT incentive.

额外优惠权益 Additional Incentives		
项目位于指定区域 Project Located in Specified Area		
EECi, EECd, EECa, EECmd, EECg, EECtp, EECiti		工业园/区 Industrial Estate / Zone
+免企业所得税1年 + CIT Exempt 1 year		+免企业所得税1年 + CIT Exempt 1 year
+企业所得税减半2年 + 50% CIT Reduction for 2 years	或者 or	—
		+免企业所得税1年 + CIT Exempt 1 year

3. 若项目已享受免企业所得税 8 年，则不得再根据第 35(1) 的条款，享受额外的减免企业所得税权益。
Projects already enjoying an 8-year CIT exemption cannot claim additional CIT reduction under clause 35(1).

4. A1+ 业务类型，享受免企业所得税一共不超过 13 年的权益，A1-A4 业务类型享受免企业所得税不超过 8 年。
A1+ projects enjoy a maximum total CIT exemption of 13 years; A1-A4 projects enjoy a maximum of 8 years.

5. 企业所得税减半征收的权益，最高不超过 5 年。
The 50% CIT reduction is for a maximum of 5 years.）

三、泰国工业园区管理局（IEAT）的政策

Policies of the Industrial Estate Authority of Thailand (IEAT)

1. IEAT 的简介

Introduction to IEAT

泰国工业园区管理局负责管理和推广泰国境内的工业区，并提供一系列的优惠政策，以吸引国内外投资者在其管理的工业区进行投资。目前，IEAT 共拥有 78 个工业园区，分布在 17 个府（省），均已投入运营。其中，IEAT 自行运营的工业园区 15 个，与开发商联合运营的工业园区 63 个。

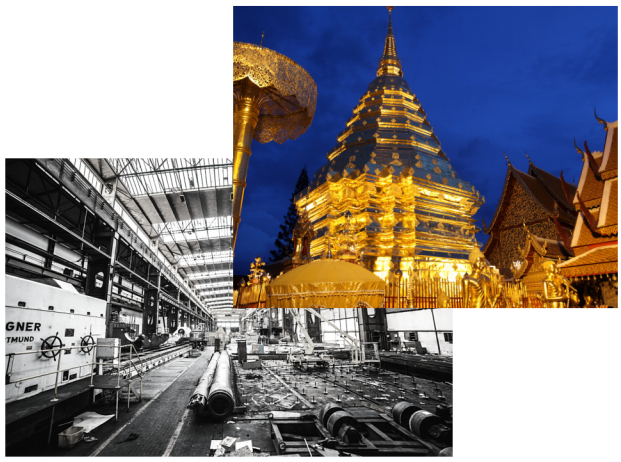
The Industrial Estate Authority of Thailand manages and promotes industrial estates in Thailand and provides a series of incentives to attract domestic and foreign investors. Currently, IEAT oversees 78 operating industrial estates across 17 provinces. IEAT directly operates 15 estates and jointly operates 63 with developers.

2. IEAT的两大片区

The 2 Major Zones Under IEAT

工业园区内的产业运营区域可以按照权益不同，划分为以下两大片区：
Industrial estate areas can be divided into 2 main zones with different privileges:

（1）一般工业区 (General Industrial Zone : GIZ)
（2）IEAT 自由区 (IEAT Free Zone)



IEAT为一般工业区（GIZ）内的工业制造企业提供了一系列的服务措施，包括：运输、仓储、培训中心及医疗诊所。运营商被获准将产品进口进入泰国或当地产品进入IEAT 自由区内，所有供生产所用的货物及原材料、贸易或服务，其原材料无任何限制。出口货物生产商被获准将供给品或原材料自由地带入IEAT 自由区内进行生产、组合、组装、包装或任何其他的运营，无需任何进口许可或具体的封装，同时，免除（除海关法规定的）一切标准监测及质量监控法规。

IEAT provides various services for manufacturers in the GIZ, including transportation, warehousing, training centers, and medical clinics. Operators are permitted to import products into Thailand or move local products into the IEAT Free Zone. All goods, raw materials for production, trade, or services face no restrictions on their raw materials. Export product manufacturers are permitted to freely bring supplies or raw materials into the IEAT Free Zone for production, assembly, packaging, or other operations without requiring import licenses or specific packaging, and are exempt from (except those stipulated by Customs law) all standard inspection and quality control regulations.

外国投资人可以在IEAT区内购买和拥有土地，希望在泰国购买工业用地的外国投资人必须获得IEAT的许可证才能使用该土地进行商业运作。值得注意的是，即使超出了《土地法》规定的土地面积限制，工业园区内的土地的外国所有权仍然是可能的。

Foreign investors can purchase and own land within IEAT zones. Foreign investors wishing to purchase industrial land in Thailand must obtain an IEAT permit to use the land for business operations. Notably, foreign ownership of land within industrial estates is possible even if it exceeds the area limits stipulated by the Land Code.

3. 两大片区投资商可享受的促进投资优惠权益
Investment Promotion Incentives for Both Zones

（1）适用于在一般工业区和IEAT 自由区投资的非税收优惠措施
Non-Tax Incentives Applicable to Investors in Both GIZ and IEAT Free Zone

在工业园区内享有土地所有权。

Land ownership rights within the industrial estate.

允许技术工人、专家及其家庭成员按工业园区管理局规定的人数进入泰国居住。

Permission for technicians, experts, and their families to reside in Thailand as per IEAT regulations.

提供签证与工作许可证申请服务，并允许技工在获批准的特定岗位上工作。

Visa and work permit application services, allowing technicians to work in approved specific positions.

允许将资金以外币形式汇出国外。

Permission to remit funds abroad in foreign currency.

在向泰国投资促进委员会（BOI）申请投资促进时，有权申请额外的特别优惠。

Right to apply for additional special incentives when applying for investment promotion from BOI.

（2）在IEAT 自由区投资的税收优惠

Tax Incentives for Investors in IEAT Free Zone

根据BOI法律，免除机器及生产或商业用途物品的特别费用、进口税、增值税及消费税。

Exemption from special fees, import duties, VAT, and excise tax on machinery and goods for production or commercial use, according to BOI law.

免除原材料及其副产品和生产过程中产生的其他物品的出口税、增值税及消费税。

Exemption from export duties, VAT, and excise tax on raw materials, by-products, and other items from the production process.

享有与免税区相同的权利。

Rights equivalent to those in a bonded zone.

为生产或商业用途进口、且以出口为目的的货物，可获得免税，但仍受进口管制法律约束。

Goods imported for production/commercial purposes intended for export are duty-free and subject to import control laws.

在产品销售于泰国境内时，享有销售价格抵扣权，用于计算税款前的价格调整。

Right to deduct selling price when products are sold domestically in Thailand for tax calculation adjustments.

4. IEAT的一站式服务 —— One-Stop Service

IEAT已设立一站式服务中心（One Stop Service Center，OSS），为在IEAT开展业务提供从开始到结束的全流程一站式服务。服务内容包括：就购买或租赁土地提供咨询、推荐适合设立工厂的区域、审批设立工厂所需的各类许可证和证书，确保工厂设立各环节顺畅便捷；同时，IEAT亦可与相关方共同推进工业园区的开发与建设。值得注意的是，尽管IEAT自由区享有海关和税收优惠，但园区内运营者仍需遵守适用于一般情况的泰国法律，包括劳动、环境、工厂、土地使用及公共安全等法规。

IEAT has established a One-Stop Service Center (OSS) to provide end-to-end services for businesses operating within IEAT estates. Services include: consultation on land purchase/lease, recommendation of suitable factory locations, approval of various permits and certificates required for factory establishment, ensuring smooth procedures; IEAT can also collaborate with relevant parties to promote industrial estate development and construction. Importantly, while IEAT Free Zones enjoy customs and tax privileges, operators within IEAT estates are still required to comply with Thai laws of general application, including labour, environmental, factory, land use, and public safety regulations.



四、各类政策的对比分析
Comparative Analysis of the Policies

1. 政策的宏观对比
Macro-Level Policy Comparison

目前泰国招商投资是由不同管理机构的政策共同构成的多层级政策体系，上述提到的三类政策具有不同的侧重点。BOI是
是以“工业园区 + 实体运营服务”为核心的产业落地平台。简单来说，BOI 决定“能享受什么优惠”，EEC 决定“在哪

Thailand's current investment promotion framework is a multi-layered system composed of policies from differen
promotion system centered on "industry category". EEC is a national strategic special zone policy centered on "re
services". Simply put, BOI determines "what incentives can be enjoyed", EEC determines "where to enjoy more inc

维度 Dimension	**BOI**
政策层级 Policy Level	国家级投资促进制度 National Investment Promotion
核心目标 Core Objective	引导产业升级、技术引进 Guide Industrial Upgrading and Technology Transfer
管理重点 Management Focus	行业类别与投资条件 Industry Categories and Investment Conditions
适用范围 Scope of Application	全国 Nationwide

是以“产业类别”为核心的全国性投资促进制度，EEC是以“区域 + 目标产业”为核心的国家战略特区政策，而IEAT则
哪里享受更多优惠”，IEAT 决定“在哪里更容易落地运营”。

t management agencies. The 3 policies mentioned above have different focuses. BOI is a nationwide investment
gion + target industries". IEAT is an industrial landing platform centered on "industrial estates + physical operation
centives", and IEAT determines "where it is easier to operate and land a project".

EEC	IEAT
国家战略特区 National Strategic Special Zone	国家级工业园区管理体系 National Industrial Estate Management System
打造“泰国工业4.0”核心增长极 Develop Core Growth Poles of ‘Thailand 4.0’	提供合规、成熟的产业载体 Provide Compliant and Mature Industrial Platforms
区域发展与重点产业 Regional Development and Target Industries	土地、园区运营与合规管理 Land, Estate Operations, and Regulatory Management
指定 3 府（北柳府、春武里府、罗勇府）的EEC 区域 Designated EEC Area in 3 Provinces (Chachoengsao, Chonburi, Rayong)	17 府、78 个工业园区 17 Provinces, 78 Industrial Estates

2. 具体优惠的异同
Similarities and Differences in Specific Incentives

（1）企业所得税优惠
Corporate Income Tax Incentives

BOI政策免征企业所得税最长可达13年（A1+类行业），减半征收企业所得税最长可达5年，额外的减免条件受行业类别影响；EEC免征企业所得税、减半征收企业所得税的政策与BOI类似，具体免减年限受从事的业务类型、项目所在的指定区域影响，额外减免的条件要参考“区位+人才+研发”的标准；IEAT免征企业所得税的年限需配合 BOI 批准，额外减免的条件依赖于IEAT自由区的性质。

BOI offers CIT exemption for up to 13 years (A1+), with a 50% reduction for up to 5 years, subject to industry category. EEC's CIT exemption/reduction policies are similar to BOI's, with specific durations influenced by business type and project location; additional reductions depend on "location + talent + R&D" criteria. IEAT's CIT exemption period depends on BOI approval, with additional benefits tied to the IEAT Free Zone status.

（2）进出口税与间接税
Import/Export Duties & Indirect Taxes

泰国招商引资政策，基本都对机械设备进口税、原材料进口税、部分物料的出口税、增值税及消费税进行了不同程度的减免。其中，IEAT 自由区类似于免税区，在进出口与间接税层面最具优势，特别适合出口导向型和供应链型企业。

Thailand's investment policies generally offer varying degrees of reduction/exemption on import duties for machinery/raw materials, export duties on some materials, VAT, and excise tax. Among them, the IEAT Free Zone, similar to a bonded zone, offers the greatest advantage for export-oriented and supply chain enterprises.

（3）人员、签证与用工便利
Personnel, Visa, and Employment Facilitation

在人才引进等用工问题上，泰国各机构的政策都给予了很大的便利。无论是外籍技术人员与专家引进、办理工作签证及工作许可证，还是家属随行的问题，BOI、EEC和IEAT的政策都是高度一致的支持态度，并各自配备了一站式服务中心协助办理相关业务。

Regarding talent recruitment, policies across Thai agencies provide significant facilitation. Whether for bringing in foreign technicians/experts, obtaining work visas/permits, or family accompaniment, BOI, EEC, and IEAT policies are highly supportive and each provides OSS assistance.

（4）资金自由汇出
Free Fund Repatriation

泰国奉行自由经济政策，对资金流出管制不严，鼓励投资。而各类投资政策也表明，允许将资金以外币形式汇出国外。其中，外国投资者将外币汇入泰国购买资产（如房产）后，若能取得外汇交易证明（FET），出售资产所得即可合法汇回。

Thailand follows a free-market economy with minimal restrictions on capital outflow, encouraging investment. All investment policies allow remittance of funds abroad in foreign currency. Foreign investors bringing foreign currency into Thailand to purchase assets (e.g., property) can legally repatriate proceeds upon sale if they obtain a Foreign Exchange Transaction (FET) form.

（5）土地与不动产权益
Land and Real Estate Rights

一般来说，泰国各类投资政策都支持外国投资者享有园区土地的所有权，甚至部分允许图突破法律对土地面积的限制。其中，EEC政策特别提到了国有土地租赁有长达50年加续租49年的时限，便于各位投资者在泰稳定运营项目。

In general, Thailand investment policies generally support foreign investor ownership of estate land, with some allowing exceptions to legal area limits. EEC policy specifically mentions state land leases up to 50 years + 49-year renewal, facilitating stable project operation.

从2025年起，BOI对某些制造业领域的外资促进活动施加了土地所有权限制，包括金属、化学品和塑料行业。此外，从事皮革制品、家具及印刷品制造的促进企业必须保持泰国控股比例，这些领域不允许完全外资持股。

From 2025, the BOI imposed restrictions on land ownership privileges for foreign-promoted activities in certain manufacturing sectors, including metals, chemicals,

and plastics. In addition, promoted businesses engaged in the manufacturing of leather goods, furniture, and printed materials are required to maintain Thai-majority shareholding, and full foreign ownership is not permitted in these sectors.

3. 适用投资者类型分析
Analysis of Suitable Investor Types

（1）适合优先选择 BOI 的投资者
Investors Best Suited for BOI

高科技、研发导向型企业
High-tech, R&D-oriented enterprises



全国布局、不限定区域
Nationwide layout, not region-specific

以税收减免为核心诉求
Primary Focus on Tax Incentives

（2）适合优先选择 EEC 的投资者
Investors Best Suited for EEC

“泰国工业4.0”目标产业
Enterprises in "Thailand 4.0" target industries



区域集群与基础设施依赖度高
High dependency on regional clusters and infrastructure

对人才、研发补贴和长期政策稳定性要求高
High requirements for talent, R&D subsidies, and long-term policy stability

（3）适合优先选择 IEAT 的投资者
Investors Best Suited for IEAT Priority

制造业、出口加工、供应链企业
Manufacturing, export processing, supply chain enterprises



希望快速投产、降低落地风险
Aim to start operations quickly and reduce setup risks

对土地取得、通关便利、合规支持要求高
High requirements for land acquisition, customs clearance facilitation, and compliance support

五、总结

Conclusion

综上，泰国目前已形成由BOI、EEC以及IEAT等多个机构共同构成的多层级、可叠加的招商引资政策体系。

BOI以产业类别为核心，提供全国范围内的企业所得税减免及进口税优惠，是外商投资享受政策激励的基础制度；

EEC作为国家级战略特区，在BOI优惠的基础上叠加区域性、产业性和人才导向的激励措施，重点支持“泰国工业4.0”目标产业，通过长期税收减免、研发补助、高端人才签证及土地政策，进一步提升投资吸引力；

IEAT则以工业园区为载体，为投资者提供成熟的基础设施、一站式服务以及在土地取得、通关和进出口税收方面的制度优势，显著降低企业落地和运营成本。

泰国的各类投资政策相互衔接、功能互补，为不同类型的投资者提供了从政策准入、区域选择到项目落地的完整投资支持体系。

综合来看，这些制度共同构成了一个一体化的政策生态体系，旨在吸引、促进并留住泰国境内外的投资。

In summary, Thailand has established a multi-tiered and combinable investment promotion policy framework jointly administered by multiple agencies, including the BOI, the EEC, and IEAT.

The BOI serves as the foundation of Thailand's investment incentive regime, providing nationwide corporate income tax exemptions and import duty privileges based primarily on industry categories. It represents the core mechanism through which foreign investors access policy incentives.

Building upon BOI incentives, the EEC—designated as a national strategic special economic zone—offers additional region-specific, industry-focused, and talent-oriented incentives. These measures are designed to support Thailand 4.0 target industries and include extended tax incentives, R&D grants, facilitation of high-skilled talent visas, and land-use privileges, thereby further enhancing Thailand's investment attractiveness.

IEAT, operating through industrial estates, provides investors with ready-built infrastructure, one-stop services, and institutional advantages in land acquisition, customs clearance, and import-export tax facilitation, significantly reducing both setup and operational costs.

Collectively, these investment promotion mechanisms are well-coordinated and complementary, offering a comprehensive support system that guides investors through policy eligibility, location selection, and project implementation. Together, these mechanisms form an integrated policy ecosystem designed to attract, facilitate, and retain both domestic and foreign investment in Thailand.

AUTHOR INFORMATION

作者信息



WAI YIP CHIN

Kelvin Chia Partnership，区域合伙人
Regional Partner of Kelvin Chia Partnership



刘京
MICHAEL LIU

北京浩天律师事务所 北京办公室 高级合伙人
Beijing Hylands Law Firm, Beijing Office, Senior Partner

mliu@hylandslaw.com



王卓然
ZOEY WANG

北京浩天律师事务所 北京办公室 律师
Beijing Hylands Law Firm, Beijing Office, Associate

zwang@hylandslaw.com



方晴
CATHERINE FANG

北京浩天律师事务所 深圳办公室 律师助理
Beijing Hylands Law Firm, Shenzhen Office, Legal Assistant

cfang@hylandslaw.com

设计理念——丛林织翠，深海扬帆

本手册的色彩设计以“**丛林绿**”与“**深海蓝**”为视觉主线，既是对泰国“东南亚绿肺”与“海洋门户”双重身份的致敬，也象征着中国企业在这片金色沃土上扎根生长、扬帆远航的战略愿景。

The colour design of this handbook adopts “Jungle Green” and “Deep Sea Blue” as its visual theme. These colours pay tribute to Thailand’s dual identity as Southeast Asia’s “green lung” and a “gateway to the oceans,” while symbolising the strategic vision of Chinese enterprises to take root and grow, and to set sail towards broader horizons on this fertile golden land.

丛林绿，源自泰国北部苍翠的山林、南部丰饶的热带丛林与四季常青的生态底色。它代表着泰国作为世界农业大国与生物多样性宝库的自然禀赋，也呼应着其推动“生物经济、循环经济、绿色经济”（BCG模式）的国家战略。绿色不仅是丛林的颜色，更是可持续发展的象征——它承载着泰国在农业、食品、医疗、生物技术等领域的产业雄心，也寓意中国企业在这片“丛林王国”中实现绿色投资、生态共赢的本土扎根。

Jungle Green is drawn from the lush mountains of northern Thailand, the abundant tropical rainforests of the south, and the evergreen ecological landscape present throughout the year. It represents Thailand’s natural endowment as a global agricultural powerhouse and a treasure trove of biodiversity, and echoes its national strategy to promote the Bio-Circular-Green (BCG) Economy. Green is not only the colour of the jungle but also a symbol of sustainable development. It embodies Thailand’s industrial ambitions in agriculture, food, healthcare, and biotechnology, and signifies the localisation and sustainable investment of Chinese enterprises seeking ecological synergy and long-term growth in this “Kingdom of Jungle.”

深海蓝，则取自泰国湾与安达曼海的辽阔海域，象征泰国作为东盟枢纽的海洋文明与开放气质。蓝色既是贸易通道的颜色，也是联通世界的语言——它呼应着泰国“东部经济走廊”（EEC）对接全球产业链的战略布局，也映照着中国企业借泰国之舟驶向国际市场的深蓝航程。深海蓝所蕴含的稳定、深远与包容，亦是对泰国投资政策长期稳定、法治健全、服务高效的视觉转译。Deep Sea Blue is inspired by the vast waters of the Gulf of Thailand and the Andaman Sea, symbolising Thailand’s maritime civilisation and its openness as a central hub of ASEAN. Blue is the colour of trade routes and the language of global connectivity. It reflects Thailand’s strategic positioning through the Eastern Economic Corridor (EEC) in linking global industrial chains, and mirrors the journey of Chinese enterprises leveraging Thailand as a vessel to reach international markets. The stability, depth, and inclusiveness embodied in Deep Sea Blue also visually translate Thailand’s long-term policy stability, sound legal system, and efficient investment services.

Design Concept — Jungle Verdure, Sailing the Deep Blue

当丛林绿与深海蓝交织融合，既形成视觉上的清新对比与和谐共生，也寓意着中国“21世纪海上丝绸之路”与泰国“工业4.0”战略、“东部经济走廊”规划的深度对接。绿色代表丛林般丰沛的产业生态与扎根力量，蓝色象征暹罗湾联通世界的开放格局，二者相融，勾勒出一幅“扎根暹罗、链接全球”的投资图景。

When Jungle Green and Deep Sea Blue intertwine, they create both a fresh visual contrast and a harmonious coexistence, symbolising the deep alignment between China's 21st Century Maritime Silk Road initiative and Thailand's Thailand 4.0 strategy and Eastern Economic Corridor development plan. Green represents the vitality and rooted strength of a thriving industrial ecosystem, while blue symbolises the openness of the Gulf of Siam connecting to the world. Together, they illustrate an investment landscape defined by “Rooting in Siam, Connecting Globally.”

手册设计同样秉持“合规先行、价值共生”的核心理念。在深海蓝所象征的制度框架与政策保障中，注入丛林绿所代表的可持续动能与本土融合，推动中泰合作从“政策对接”走向“产业共振”，从“投资落地”迈向“价值共创”。

The handbook's design also embodies the core principle of “compliance first, value co-creation.” Within the institutional framework and policy assurance symbolised by Deep Sea Blue, it integrates the sustainable momentum and local integration represented by Jungle Green, promoting China–Thailand cooperation from policy alignment to industrial resonance, and from investment implementation to shared value creation.

愿这本手册助力中国企业在暹罗大地的热土上，以丛林之姿深耕产业，以深海之志联通世界，在这片充满活力的“微笑之国”中，共同书写中泰命运与共、繁荣共享的新篇章。

Hope this handbook will support Chinese enterprises in cultivating deep industrial roots in the fertile land of Siam with the resilience of the jungle, and in connecting to the world with the ambition of the deep sea. Together, in this vibrant “Land of Smiles,” may China and Thailand write a new chapter of shared destiny and mutual prosperity.

抱朴守正　至诚四达



关注浩天上海法律评论
了解更多动态信息



关注浩天研究院
了解更多行业研究

北京浩天律师事务所

- 地址：北京市朝阳区东三环中路5号财富金融中心3、11、12层
- 电话：+86 10 65028888
- 邮编：100020

北京浩天（上海）律师事务所

- 地址：上海市黄浦区中山东二路600号外滩金融中心(BFC)S1栋11、12层
- 电话：+86 21 5068 0028/6887 1787
- 邮编：200010