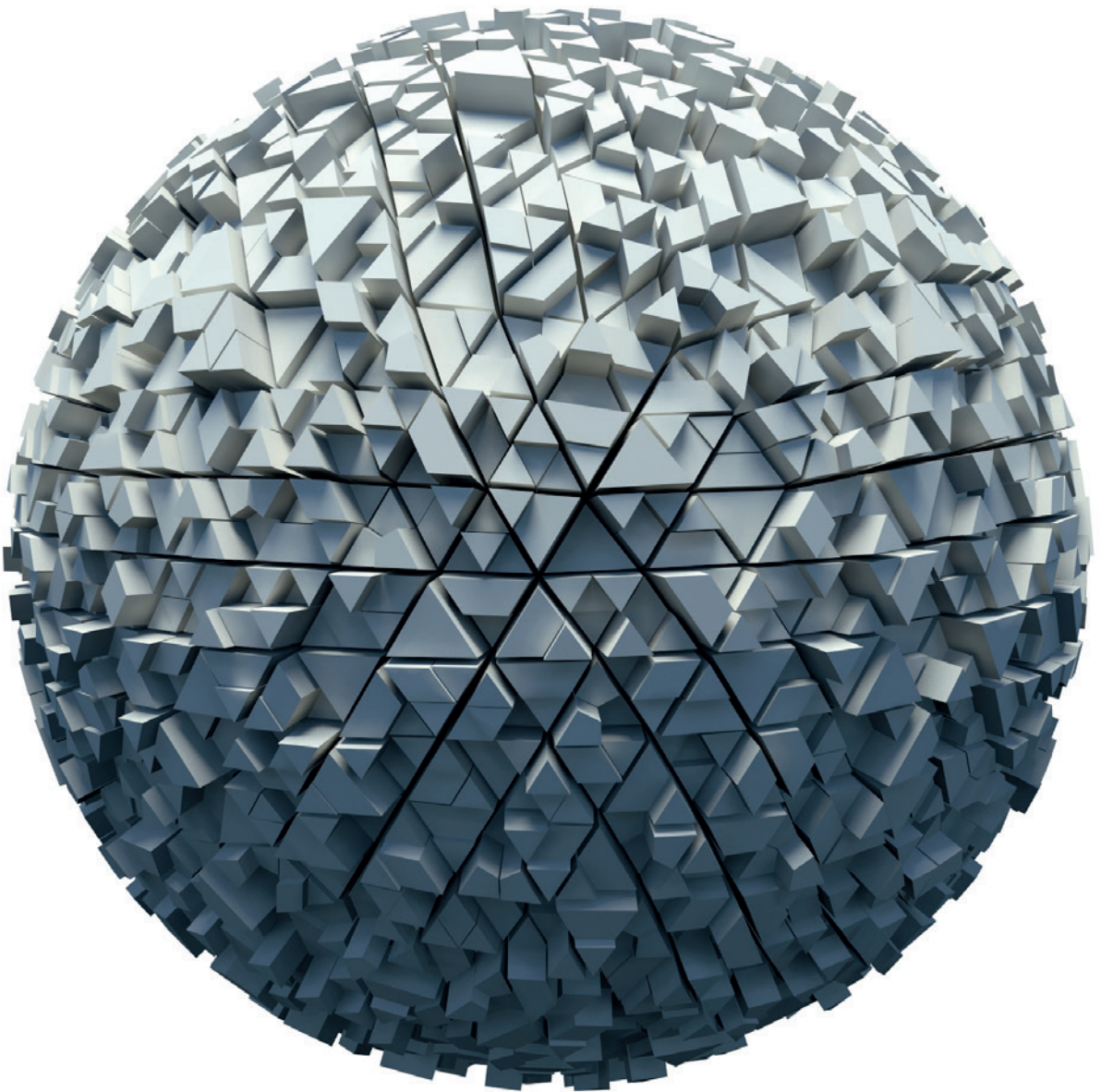
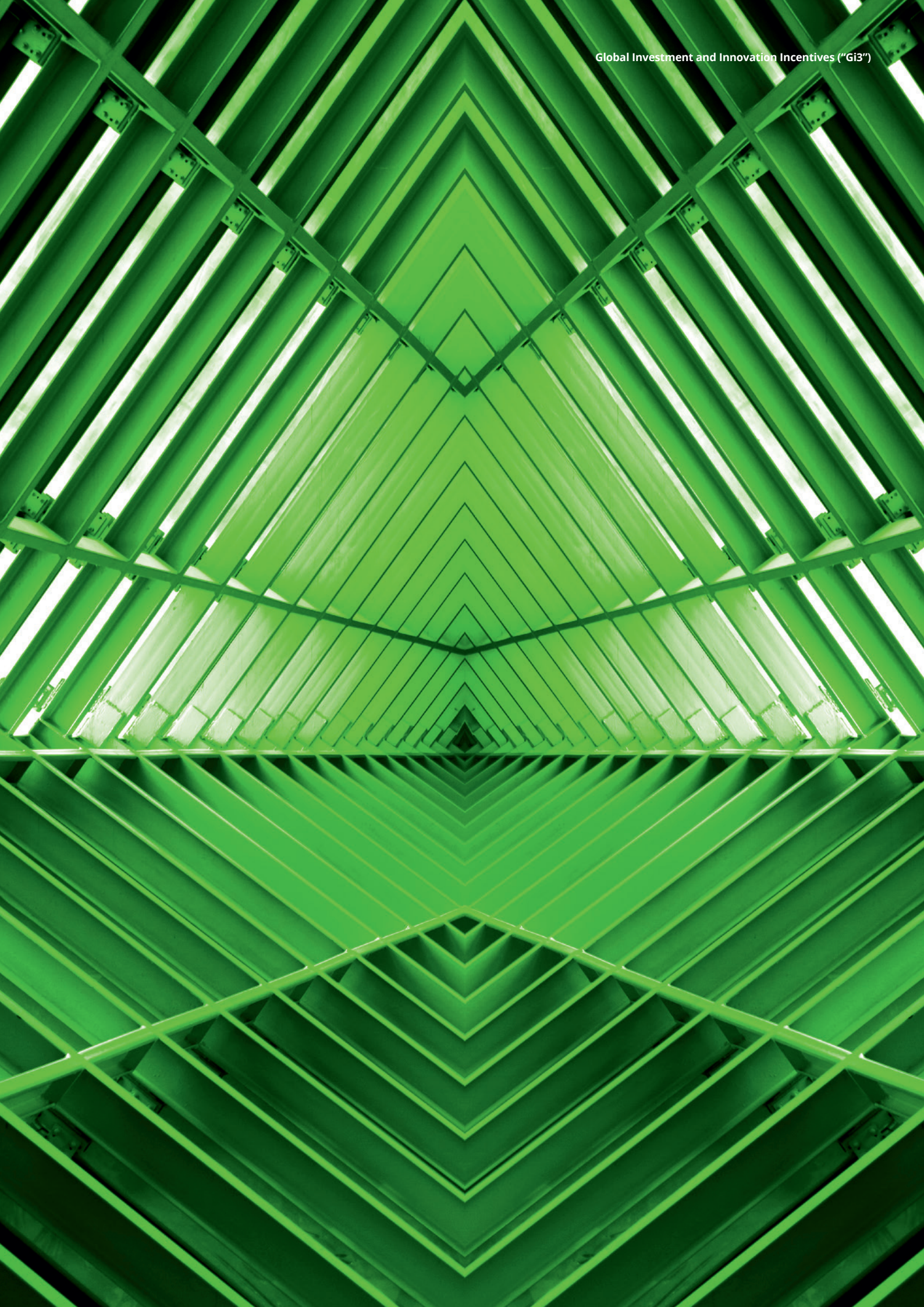




## Global Investment and Innovation Incentives ("Gi3")





# Global Investment and Innovation Incentives ("Gi3")

Thailand is an attractive destination for foreign investment with its strategic location, dynamic environment, and supportive government policies and schemes. Thailand is also a manufacturing hub and attractive to various business due to extensive upstream and downstream supply-chain. The Thailand government has introduced a number of incentive schemes which offer tax and non-tax incentives to be eligible for both domestic and foreign investors through government agencies such as the Thailand Board of Investment ("BOI") and Industrial Estate Authority of Thailand ("IEAT") and the Revenue Department ("RD").

Applying for government incentives in Thailand could be time consuming and complex for the first time or applicants who are not familiar with the process, Deloitte's Global Investment & Innovation Incentives (Gi3) team has knowledge and hand-on experience in grants and incentives (G&I) and investment strategies in various sectors. In addition, our in-depth understanding on incentives and businesses enables us to deliver high quality services, from upstream to downstream of business operations, to secure all benefits and reduce risks. Our Gi3 team can offer you with local client service coordinators in your jurisdiction, to co-ordinate with other Deloitte Gi3 professionals throughout the world.

## How can Deloitte help?

Our Gi3 team can assist companies in the following services:

01



### Advisory service

- Provide structure for obtaining government incentives from the relevant authorities that fits your business strategy at all levels;
- Review new and existing businesses including the business relocation and determine the strategy to seek for the optimal promoted incentives to be obtained;
- Conduct feasibility study for the possibility of obtaining government incentives; or
- Assist in planning in terms of the BOI related issues such as cost of capital, production capacity, use of raw materials and machinery in production and scrap management.

02



### Application support

- Prepare/review the application form for obtaining government incentives;
- Assist in contacting and providing advisory support towards the relevant authorities to secure the licenses;
- Amend existing promoted projects with the relevant authorities;
- Assist in applying for project relocation with the BOI; or
- Support on project management and reporting.

03



### Post-compliance / BOI Health Check service

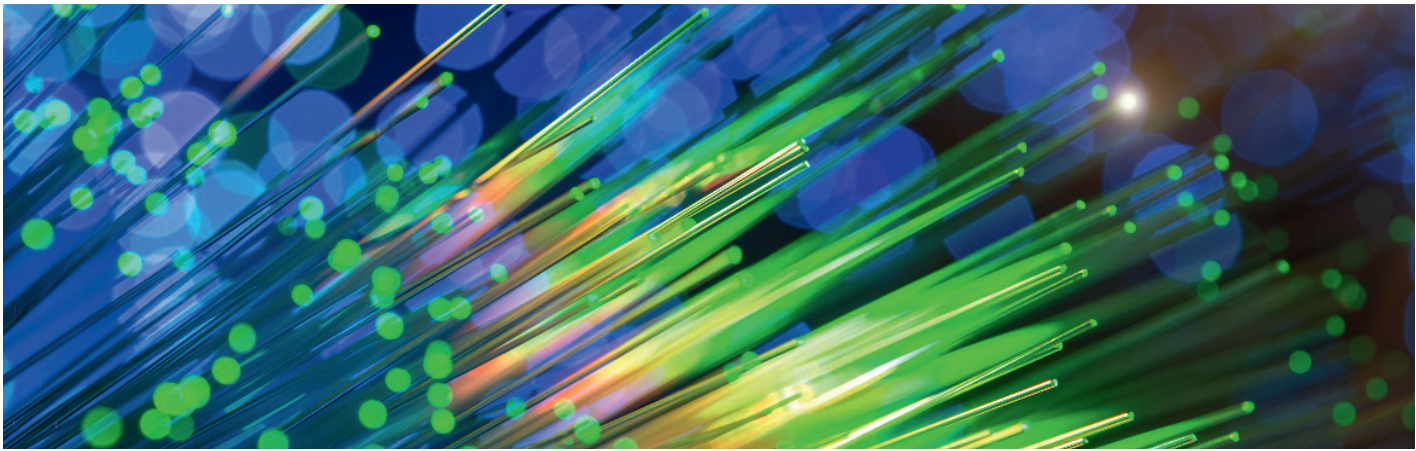
- Provide post-implementation supporting services to ensure the conditions required by the relevant authorities are fully met according to incentives obtained including reporting obligations;
- Conduct BOI health check to detect non-compliance and recommend possible alternatives to reduce the identified exposure from BOI and RD perspective and to be ready for the next potential BOI audit or tax investigation by the RD;
- Provide assistance during the audit by the relevant authorities;
- Provide guidance on separation between BOI and non-BOI (non-tax exempted) businesses; or
- Identify any opportunities to maximize the available benefits that are not fully utilize.

04




### Service for in-house BOI works

- Assist in providing in-house BOI works including manpower outsourcing; and
- Provide trainings in the team's area of expertise.




**Your Benefits**

**Save costs, time and manpower**




The company can save costs, time, and manpower as a result of a structured process to assess the right projects eligible for investment G&I for your specific needs.

**Maximize your funding opportunities**



We can assist the company to identify and execute the most effective grants to optimize your innovation strategy.

**Access our Gi3 network**



The company will benefit from our international industry know-how of our Deloitte's network around the world.

**Why Deloitte?**

The Deloitte network for Global Investment & Innovation Incentives understands the global dynamics that affect the funding of your innovations.



**Global reach**  
At Deloitte, we offer international incentive opportunities available to your company. The Deloitte network gives you access to Gi3 practitioners who are ready to provide support around the world.

**Lifecycle view**  
Each incentive will be considered in the context of the investment and innovation lifecycle to realize the full financial and commercial benefit. In addition, we also provide incentives health check to early detect non-compliance issues and safeguard yourself against potential withdrawal or cancellation of the privileges and relevant tax risks.

**High quality services**  
Deloitte's unique approach assists businesses to maximize the incentives offered by the government in order to reduce the cost of business. Followed by Deloitte practitioners globally, this approach will also allow you to focus on your competitive advantage while relying on our service delivery of high quality.

# Contacts

For more information about our Gi3 services or in case you have any questions, please do not hesitate to reach out to:



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