

# Journeys of Headquarters Business in THAILAND

Here are samples of scenario-based HQs business journeys in Thailand for companies with majority or 100% foreign ownership

## 1st Scenario

Request for tax & non-tax incentives and Treasury Center (TC) License

**A** Register a company



**B** Apply for TC License

(Applicant must be legal entity or juristic person)



**C** Apply for non-tax incentives after submitting application for TC License



**D** Obtain FBC (through BOI online system) after BOI certificate issuance



**E** Apply for tax incentives (only after obtaining TC License)



## 2nd Scenario

Request for tax & non-tax incentives

**A** Apply for non-tax incentives (company registration is required for BOI certificate issuance)



**B** Register a company



**C** Obtain FBC (through BOI online system) after BOI certificate issuance



**D** Apply for tax incentives (Applicant must be legal entity or juristic person)



### Note:

- Applicant can take Step A before Step B or vice versa or proceeded parallelly

## 3rd Scenario

Request for tax incentives only

**A** Register a company



**B** Apply for FBL



**C** Apply for tax incentives (Applicant must be legal entity or juristic person)



### Note:

- Scope of business listed by BOI and DBD is different.  
- Applicant can take Step B before Step C or vice versa or proceeded parallelly

## 4th Scenario

Request for non-tax incentives only

**A** Apply for non-tax incentives (company registration is required for BOI certificate issuance)



**B** Register a company



**C** Obtain FBC (through BOI online system) after BOI certificate issuance



### Note:

- Applicant can take Step A before Step B or vice versa or proceeded parallelly

Remarks: BOI = Thailand Board of Investment  
RD = Revenue Department  
DBD = Department of Business Development  
BOT = Bank of Thailand

FBC = Foreign Business Certificate  
FBL = Foreign Business License