

## **BOI Eases Filing Measures During the Covid-19 Lockdown**

The Board of Investment of Thailand (BOI) has implemented measures to allow BOI promotion applicants and BOI promoted businesses to file more documents online. The BOI has also extended deadlines for BOI promoted businesses to comply with their filing requirements. The BOI supports the work-from-home and the social distancing practices. The major measures include:

1. In addition to the existing BOI e-Services filing systems (for filing BOI applications, requests for corporate income tax exemptions and requests for land ownership approvals), the BOI has launched a new online document submission service (e-Submission) system for BOI applicants and promoted businesses to submit documents that cannot be submitted through the existing e-Services filing system. After each user logs in and uploads the documents to be filed with the e-Submission system, the BOI will issue a DMS (Document Management System) number for the user to use as a reference number for tracking the status of the uploaded documents.
2. The BOI promoted businesses are now allowed to e-file the request for the corporate income tax exemption approval for the 2019 accounting year up to 31<sup>st</sup> July 2020 (extended from the original deadline of 30<sup>th</sup> April 2020) if their accounting year ends on 31<sup>st</sup> December 2019. This is to accommodate the extension deadline for paying and filing the corporate income tax from 31<sup>st</sup> May 2020 to 31<sup>st</sup> August 2020 by the Ministry of Finance.
3. The BOI Head Office and the One Start One Stop Investment Center (OSOS) remain open during their normal business hours.
4. Online meetings between BOI promotion applicants and BOI officials are also available if the applicants call or e-mail the officials to schedule online meetings in advance.



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