

Updated BOI Regulations:

Revised Project Progress Reporting Period Requirements for BOI-Promoted Companies**Authors:**

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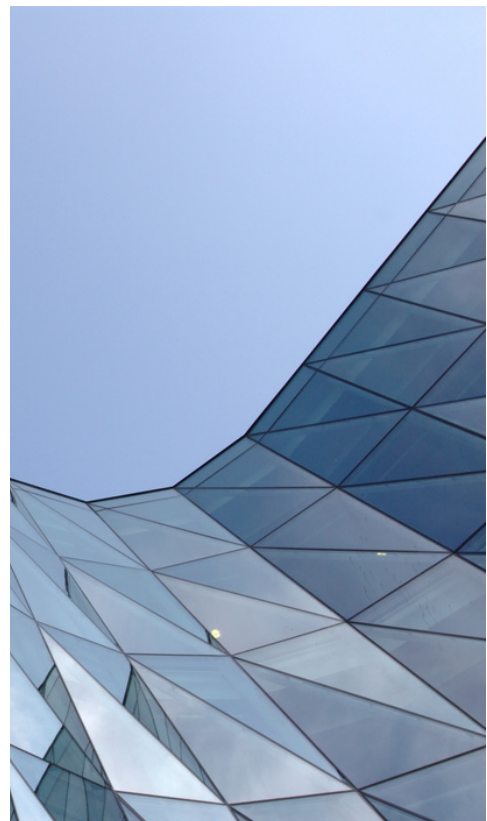


The Thailand Board of Investment (the “**BOI**”) has enhanced its monitoring of actual investment progress through quarterly reporting to support economic assessment and policy decisions, while improving the effectiveness of investment promotion monitoring and evaluation.

On 20 May 2026, the BOI issued Notification No. Por. 8/2569 (the “**Notification**”), repealing Notification No. Por. 5/2569 and introducing revised project progress reporting period requirements for BOI-promoted companies. The new requirements apply to all BOI-promoted companies, including those that obtained their BOI promotion certificates prior to the issuance of the new Notification.

KEY REGULATORY CHANGES**Increased Reporting Frequency**

Previously, BOI-promoted companies that had not yet commenced full operation were required to submit project progress reports twice a year, in February and July. However, under the new Notification, project progress reports must be submitted on a quarterly basis, covering the periods ending in March, June, September and December of each year.



Submission Deadline

The project progress reports must be submitted within **30 days** from the end of the relevant quarter and must continue to be filed until the BOI has approved the commencement of full operations. Projects that receive a BOI promotion certificate during a particular quarter are not required to submit a report for that quarter. Instead, the first reporting obligation will arise in the following quarter.

Further, any reporting conditions contained in existing BOI promotion certificates that refer to the previous February and July filing schedule will automatically be superseded by the new quarterly reporting requirements under the new Notification.

A detailed summary of the reporting schedule for the project progress report is set out below:



Timeline	Reporting Period	Submission Due Date
Quarter 1 (March)	January – March	By 30 April
Quarter 2 (June)	April – June	By 31 July
Quarter 3 (September)	July – September	By 31 October
Quarter 4 (December)	October – December	By 31 January (of the following year)

Mandatory Online Submission

All project progress reports and annual operating result reports must be submitted exclusively through the BOI's e-Monitoring System. Submissions on paper form or through any other channels will not be accepted.

It is noteworthy that BOI-promoted companies, whether or not their promoted projects have commenced full operations, are also required to submit an annual operating results report every July, no later than 31 July, through the BOI's e-Monitoring System.

The requirement to submit quarterly project progress reports applies only during the implementation phase of a promoted project, from the date the BOI promotion certificate is issued until the BOI grants approval for commencement of full operations. Once such approval has been obtained, the obligation to submit project progress reports ceases, and the BOI-promoted companies are thereafter required to submit only an annual operating result report through the BOI's e-Monitoring System on an annual basis each July.

Consequences of Non-Compliance

Failure to submit a report within the prescribed deadline may result in the suspension of rights and benefits granted under the relevant BOI promotion certificate. In addition, failure to submit two consecutive quarterly reports without valid justification may lead the BOI to consider revocation of the BOI promotion certificate. Ongoing compliance with the BOI reporting requirements is therefore of critical importance to BOI-promoted companies.

Should you require further guidance on the updated BOI reporting requirements or any other BOI-related matter, please do not hesitate to contact our corporate team.

For further information or legal consultation regarding this issue, please contact:

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