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Legal Update: Revised BOI Project Progress Reporting Requirements

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OAL Thailand Office

Previously, project progress reporting was governed by the Office of the Board of Investment Announcement No. Por. 1/2561, under which BOI-promoted companies were required to submit project progress reports on a semi-annual basis.

The BOI has revised the project progress reporting requirements for promoted projects, replacing the previous semi-annual reporting requirement with quarterly reporting. Accordingly, projects that have not yet obtained approval for the commencement of operations are required to submit project progress reports through the BOI e-Monitoring system within 30 days after the end of each calendar quarter.

To enhance the monitoring of promoted projects, the BOI issued Announcement No. 8/2569 dated 30 March 2026 introducing quarterly project progress reporting. Subsequently, the Office of the Board of Investment issued Announcement No. Por. 5/2569 dated 20 April 2026 prescribing the reporting procedures, including submission through the BOI e-Monitoring system within 60 days after the end of each quarter. Most recently, Office of the Board of Investment Announcement No. Por. 8/2569 dated 20 May 2026 repealed Announcement No. Por. 5/2569 and shortened the reporting deadline from 60 days to 30 days after the end of each quarter.

Current Reporting Requirements

Effective from 30 March 2026, BOI-promoted companies that have not yet obtained BOI approval for the commencement of operations are required to submit project progress reports on a quarterly basis through the BOI e-Monitoring system.

The quarterly reporting obligation begins on the date the BOI promotion certificate is issued and continues until the BOI grants approval for the commencement of operations. For projects that receive a BOI promotion certificate during a reporting quarter, the first quarterly report is required for the immediately following reporting period.

Following the Announcement No. Por. 8/2569, reports must be submitted within 30 days after the end of each calendar quarter, as follows:

Reporting Periods	**Submission Deadline**
January – March	30 April
April - June	30 July
July - September	30 October
October - December	30 January (following year)

Following BOI approval for the commencement of operations, BOI-promoted companies remain required to submit an annual operating results report through the BOI e-Monitoring system by 31 July each year. This annual reporting requirement remains unchanged.

Who is Affected?

The revised reporting requirements apply to both projects that received BOI promotion certificates before and after the new regulations came into effect, provided that approval for the commencement of operations has not yet been granted. Accordingly, any conditions in existing promotion certificates referring to the previous semi-annual reporting schedule are superseded by the current quarterly reporting requirements. No amendment to the relevant promotion certificate is required.

Consequences of Non-Compliance

BOI-promoted companies should ensure timely compliance with the quarterly reporting requirements. Under BOI Announcement No. 8/2569, if a promoted company fails to comply with the reporting requirements, the BOI may suspend the rights and benefits granted under the promotion certificate. Furthermore, where a company fails to submit the required reports for two consecutive reporting periods, the BOI may consider revoking the rights and benefits, or cancelling the project, under the promotion certificate.

Companies should therefore review their internal compliance procedures and reporting calendars to ensure that project progress reports are submitted accurately and within the prescribed deadline.

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