Tax News Flash

#03/2025





Tax incentives for investment in Thai ESG Extra Fund



This flash may be of interest to:

All clients

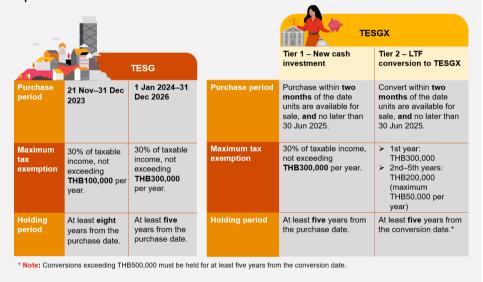


At the end of March, The Revenue Department issued Ministerial Regulation 398 (2025) regarding new tax incentives for Long-Term Equity Fund (LTF) unitholders to convert their units to the Thai ESG Extra Fund (TESGX) to encourage sustainable investment in Thailand.

The TESGX is required to invest in securities issued by Thai companies that meet sustainability criteria similar to those of the Thai ESG Fund. The TESGX must invest at least 80% of its net asset value (NAV) on average over the fiscal year in sustainable investments, including:

- at least 65% of NAV in sustainable shares listed on the Stock Exchange of Thailand or the Market for Alternative Investment
- sustainable bonds
- digital tokens that promote sustainability.

Important tax incentives for TESG and TESGX investments:







https://www.rd.go.th/fileadmin/user_upload/kormor/newlaw/mr398.pdf

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