

Tax News Flash

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Cabinet approves capital gains relief for digital assets

This flash may be of interest to:
All clients

Summary

On 17 June 2025, the Cabinet approved the principle of a new ministerial regulation draft aimed at personal income tax (PIT) exemption on capital gains derived from digital assets.

From 1 January 2025 to 31 December 2029, individual taxpayers will be exempt from PIT on capital gains from trading digital assets, including cryptocurrencies and digital tokens, through legally licensed businesses including exchanges, brokers, and dealers.

Under current law, individual investors are required to report capital gains after offsetting capital losses for PIT purposes. However, corporate entities must continue to report these gains and losses for corporate income tax.

This exemption aligns digital asset taxation with existing listed securities trading tax policies, promoting increased investment and reinforcing Thailand's competitive edge as a digital asset hub.



Source

<https://www.thaigov.go.th/news/contents/details/97567>

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