



# Tax News Flash

## #06/2025



### PIT exemption on capital gains from cryptocurrency or digital tokens (MR 399)

This flash may be of interest to:  
All clients

#### Summary

On 5 September 2025, Ministerial Regulation (MR) No. 399, concerning the conditional exemption of capital gains derived from transferring cryptocurrency or digital tokens, was published in the Royal Gazette. This follows the cabinet resolution made on 17 June 2025 and amends MR No. 126, which generally addresses personal income tax (PIT) exemptions and allowances.

#### Highlights:

1. Scope of exempted income: this includes all capital gains from transferring cryptocurrency or digital tokens.
2. Qualified channels: transfers must occur through a digital asset exchange, licensed digital asset broker or licensed digital asset dealer operating under applicable digital asset businesses laws.
3. Exemption period: 1 January 2025 to 31 December 2029

This MR was issued to promote Thailand as a global financial and digital asset hub-encouraging investment and ensuring fair PIT on gains from cryptocurrency and digital token transfers as long as they're done through licensed channels.

#### Source

<https://ratchakitcha.soc.go.th/documents/84335.pdf>



**For further information, please contact: Your regular PwC contact person or**

**Ms. Orawan Fongasira**  
Partner  
Email: [orawan.fongasira@pwc.com](mailto:orawan.fongasira@pwc.com)  
Office: 02 844 1302

**Mr. Tuttapong Kritiyutanont**  
Associate Partner  
Email: [tuttapong.kritiyutanont@pwc.com](mailto:tuttapong.kritiyutanont@pwc.com)  
Office: 02 844 1426

**Ms. Ornnattha Sabyeroop**  
Manager  
Email: [ornnattha.sabyeroop@pwc.com](mailto:ornnattha.sabyeroop@pwc.com)  
Office: 02 844 2022

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