

Tax Measures to Drive SMEs Digital Transformation

The Ministry of Finance, through the Revenue Department (RD), aims to promote small and medium-sized enterprises (SMEs) in adopting digital technology as a tool for business operations and management. Thus, they proposed to the Cabinet a draft Royal Decree that would provide tax exemptions to qualified digital investments. On 24 June 2025, the Cabinet approved in principle the tax measures to support the digital transformation of SMEs as proposed by the Ministry of Finance.

The SME that is eligible for these tax exemptions must meet two key criteria: its paid-up capital as at the last day of the accounting period must not exceed THB5 million and its income from selling goods and providing services during the accounting period must not exceed THB30 million.

The tax measures under the draft Royal Decree allow SMEs to claim double tax deductions up to THB300,000 for a wide range of digital investments, including the purchase or hiring costs of computer programs, hardware and smart devices and digital services registered with the Digital Economy Promotion Agency (DEPA) payable from 24 June 2025 to 31 December 2027.



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