

Additional Corporate Income Tax Reduction for EV and Electrical Appliance Projects Promoted by the Board of Investment of Thailand (BOI)

In accordance with BOI Notification No. 6/2568 re: Investment Promotion Measures for the Use of Local Content in EV and Electrical Appliance Industries dated 22nd July 2025, additional tax incentives are available to manufacturers that use local contents for manufacturing of their products, subject to the terms and conditions listed below.

Eligible Projects

Industrial Categories of Eligible Projects	Minimum Value (%) of Local Contents of the Total Value of All Raw Materials
Plug-in Hybrid Electric Vehicles (PHEV)	45%
Battery Electric Vehicles (BEV)	40%
Battery Electric Buses and Trucks	
Smart Electrical Appliance and Smart Electronics	
Electrical Appliance	
EV Equipment	15%

Conditions

The eligible project can be a new project under a new BOI application or an existing project already promoted by the BOI but the period of the granted corporate income tax (CIT) exemption has not yet expired. The project can be located in any province in Thailand.

The products of the project must have been granted a Made in Thailand (MiT) certificate by the Federation of Thai Industries (FTI) and use Thailand local contents not less than the minimum value (%) of the total value of all raw materials listed in the table above.

The application must be filed with the BOI within the last working day of 2026 and the MiT certificate must be filed before the expiration of the existing CIT exemption period and before the final working day of 2027.

Rights and Benefits

50% reduction of the CIT on the net profits derived from the promoted project for an additional period of two years from the end of the granted CIT exemption period.

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AUTHOR



Naddaporn Suwanvajukkasikij
Partner&Nbsp;| Bangkok
naddaporn.suwanvajukkasikij@lawplusltd.com

LawPlus Ltd.
Unit 1401, 14th Floor, Abdulrahim Place 990
Rama IV Road, Bangkok 10500, Thailand
Tel: +662 636 0662
Fax: +662 636 0663

LawPlus Myanmar Ltd.
Unit No. 520, 5th Floor, Hledan Centre
Corner of Pyay Road and Hledan Road, Kamayut Township,
Yangon, Myanmar
Tel: +95 (0)92 6111 7006
and +95 (0)92 6098 9752