Having trouble viewing this email? | View as web page



Issue 158: May 2026
Thailand – Update on Long-Term Resident Visa – Targeted Industries

The Board of Investment of Thailand (BOI) has published an update on its website regarding revisions to the industrial categories applicable to the *Highly-Skilled Professional* category under the Long-Term Resident (LTR) Visa program promoted by the Thai government.

Under this update, several targeted industries have been reclassified using broader and more inclusive industry definitions. This revision may be viewed, practically, as a relaxation and expansion of the eligibility criteria.

As a result, a wider range of industries and companies is now expected to qualify for, and benefit from, the LTR Visa scheme, enhancing accessibility for foreign professionals, and supporting Thailand's long-term objectives in attracting talent.

1. LTR Visa: Special incentives exclusive to highly-skilled professionals

In addition to (i) the right to reside in Thailand for up to **10 years** and (ii) **exemption of foreign-sourced income from personal income tax** for other LTR Visa categories, individuals certified as **highly-skilled professionals** under the LTR Visa framework with intention to work or reside in Thailand on a long-term basis are eligible for a **preferential Thai personal income tax rate** at a flat rate of 17% (instead of progressive rates up to 35%).

2. Details of the revision: Expansion of target industries

Under this revision, the scope and designations of several **targeted industries** relevant to the *Highly-Skilled Professional* category have been materially expanded. Whereas the previous framework relied on more narrowly defined or highly specialized industry terminology, the revised approach adopts **broader and more inclusive industry classifications**, thereby widening the range of qualifying activities and sectors.

No.	Targeted industries (previous categories)
1	Next-generation automotive
2	Smart electronics
3	Quality tourism
4	Agriculture and biotechnology
5	High value-added food processing
6	Automation and robotics
7	Aviation
8	Biofuel and biochemical
9	Digital
10	Medical and comprehensive healthcare
11	Defense
12	Direct and significant supporting industries for the circular economy, e.g. fuel production from waste, water resource management, etc.
13	Human resources development, and research and development for targeted industries
14	Other targeted industries in line with the Twenty-Year National Strategy, and as approved by the Commission for National Competitiveness Enhancement for the Targeted Industries' policies

No.	Targeted industries (current categories)
1	**Automotive**
2	**Electronics**
3	**Affluent tourism**
4	**Agriculture, food, and biotechnology**
5	**Transportation and logistics**
6	**Automation and robotics**
7	**Aviation, aerospace, and space**
8	**Biofuel and biochemical**
9	**Petrochemical and chemical**
10	**Digital**
11	**Medical**
12	**National defense**
13	**Direct and significant supporting industries for the circular economy, e.g. fuel production from waste, water resource management, etc.**
14	**International Business Center (IBC)**
15	**Other industries in which the foreign applicants for the qualification endorsement must work with special expertise in related areas according to Announcement of the Board of Investment No. Por 3/2568**

Our Observations

This revision appears to align with the Thai government's strategic objective of attracting a larger number of skilled expatriates from overseas. Not only does the qualified individual save significant tax cost through the preferential 17% flat rate, the employer can also save tax costs through the significant gross up reduction.

From the perspective of optimizing these clear tax and cost advantages, companies operating within, or closely aligned to, the revised industry categories are strongly encouraged to consider the LTR Visa as part of their workforce and tax management strategy.

Our goal is to help your company benefit from the expanded LTR scope, easily and efficiently.

Please feel free to reach out if you would like us to review your current immigration and personal income tax strategy and/or explore new opportunities under the updated LTR criteria. We are always here to support you.

Key contacts

Abhisit Pinmaneekul
Head of Tax
KPMG in Thailand

Panisa Srihera
Partner

Tanittha, Cha-Um
Director

Global Compliance Management Services (GCMS)

Darika Soponawat
Partner
Nipawan Passarapark
Partner
Matthew Evan Jeamjit
Director
Pornpimol Trisrisak
Director
Suparee Jongsiririrat
Director
Teeraporn Koosuwan
Director
Visuth Apiraks
Director

Global Mobility Services (GMS)

Panisa Srihera
Partner
Ito Susumu
Director
Tanittha Cha-Um
Director

International Tax/M&A Services

John Andes
Partner
Tatiana Bespalova
Partner
Thanita Pubordeepong
Partner
Janejai Chavanavesh
Partner
Supanich Taweesuksirianan
Director

Transfer Pricing Services

Abhisit Pinmaneekul
Partner
Burin Yenthanakorn
Partner
Chollatip Santitorn
Partner
Akira Sorajja
Director
Kanazawa Manabu
Director
Ruji Brepson
Director
Nattaphon Dejchanchaiyut
Director

Trade & Customs Services

Sophon Dulyarassamee
Director

kpmg.com/th

Privacy | Legal

If you wish to unsubscribe from this invitation or from all KPMG communications, please click here. In the event that we do not hear from you, we shall consider this as an indication of your consent for us to send you regular newsletter updates, process, and retain your personal information in our mailing list.

This e-mail was sent by KPMG Phoomchai Tax Ltd., Empire Tower, 49th Floor, 1 South Sathorn Road, Yannawa, Sathorn, Bangkok 10120. Tel: +66 2 677 2000. Tel: +66 2 677 2000. For enquiries, please click here.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2026 KPMG Phoomchai Tax Ltd., a Thai limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.