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Thailand Broadens Customs Duty Exemptions for Educational, Research, and Cultural Goods

On 18 November 2025, the Ministry of Finance issued a new announcement expanding the scope of customs duty exemptions for goods imported for educational, research, and cultural purposes. The announcement, which took effect on 19 November 2025, amends the duty exemption framework under Section 12 of the Customs Tariff Decree B.E. 2530 (1987) and represents a significant policy move to support knowledge-based development and academic infrastructure.

A key feature of the revised framework is the expansion of entities eligible to import goods duty-free. Under the new rules, the Ministry of Higher Education, Science, Research and Innovation (MHESI) is authorized to certify imports for educational and research purposes by a wider range of organizations. These include public and private educational institutions operating under the National Education Act, government agencies with statutory mandates related to education or research, and associations or foundations whose objectives encompass educational research.

This broader institutional coverage addresses previous gaps in the exemption regime, particularly for nonprofit organizations and research-focused entities that were not clearly recognized under earlier announcements. By doing so, the policy better reflects the diversity of actors involved in Thailand’s education and research ecosystem.

The announcement also clarifies the categories of goods eligible for duty exemption. These include printed materials and documents, art objects connected with education, science, or culture, audiovisual equipment, scientific instruments and materials, goods for persons with disabilities, musical instruments and sports equipment used for skill development, and equipment for art and architectural education.

To qualify for the exemption, imported goods must be certified by the MHESI as being used specifically for educational or research purposes. As a general rule, duty exemption is available only where equivalent goods are not produced domestically. However, the MHESI retains discretion to approve duty-free imports of goods that are locally available if it determines that foreign procurement is critically necessary for the relevant educational or research objectives.

Before importing under the revised framework, institutions must obtain MHESI certification and ensure that supporting documentation is properly prepared and retained for customs clearance. The announcement also repeals certain provisions of the Ministry of Finance earlier announcements issued in December 2021 and January 2023, making it essential for organizations relying on previous exemptions to review and update their import procedures.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com