



## **Tax Incentives for donation made to educational institutions**

On 27 December 2022, the Cabinet approved the tax incentive, allowing double tax deduction to the donors who donate to the following educational institutions:

- 1) Public schools;
- 2) Private Schools but not include non-formal education;
- 3) Private Higher Education Institutions;
- 4) Educational institutes established in Thailand according to a treaty or agreement between the Thai government and the United Nations or specialized organizations such as Asian Institute of Technology (AIT); and
- 5) Higher Education Institutions from abroad which were approved by the Educational Management Development Committee.

Please be noted that e-donations made to the above educational institutions between 1 January 2022 and 31 December 2024 can be used as the deduction allowance. In addition, to make it easier for taxpayers, the Revenue Department of Thailand (the "RD") has provided a list of educational institutions announced by the Ministry of Education that can be used for tax deduction on its website.