PwC Thailand Tax Alert

#06/2026

Implementation of export control Licensing requirement on Dual-Use Items (DUI)

Implementation of export control licensing requirement on dual-use items (DUI)

As previously updated in our tax alert #05/2026,the Ministry of Commerce (MOC) has finalised two notifications in the Royal Gazette introducing export control measures for the export and re-export of dual-use items (DUI):

(i) a notification imposing export licensing requirements for nuclear-related dual-use items (Category 0), and

(ii) a notification prescribing the criteria, procedures, and conditions for the approval of exports and re-exports of dual-use items.

The notification on the criteria, procedures, and conditions took effect on 30 June 2026, while the export licensing requirements for Category 0 dual-use items will come into force on 30 July 2026. We anticipate that the coverage will be expanded to more items in the near future.

Below is a summary of the steps and conditions for obtaining a DUI export licence:

- Register with the Department of Foreign Trade (DFT) through the SMART-I system
- Submit an export licence application (Form Sor Tor 1) through the e-Licensing system on the e-TCWMD platform, together with supporting documentation, such as product specifications, brochures, commercial documents, and an end-use statement (Form Sor Tor 2)
- After obtaining the licence and before exportation, submit a pre-export notification to the DFT (Form Sor Tor 5), detailing the intended shipment
- Following exportation, submit a post-export notification (Form Sor Tor 6) within 30 days of the export date to confirm the successful export of the DUI.

An export licence (Form Sor Tor 3) is valid for 90 days from the date of issuance. The DFT will determine the authorised export quantity, which will be specified in the licence. The DFT may also impose additional conditions, such as requirements to provide evidence that the exported DUI has reached the designated end user or has been used for the approved purpose.

Under the current framework, each licence can cover only one export shipment to a single consignee and include up to five product types. The DFT is currently exploring the introduction of a bulk licensing regime that would allow multiple products to be covered under a single licence and extend the validity period in the future.

Export licensing requirements only apply to products that are classified as DUI and listed in DUI List I with a designated ECCN. Exporters should review their product classifications against this list to determine whether a licence is required.

Details of the procedures, timeline, and conditions are available here.

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