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Thailand Imposes Import Taxes on Low-Value Online Goods

Thailand has introduced new tax measures on imported goods purchased online, effective 1 January 2026. The Customs Department removed the previous tax-exempt threshold of 1,500 baht, meaning all imported goods are subject to both import duties and 7% value-added tax (VAT). The policy aims to improve government revenue collection and create fairer competition between domestic businesses and foreign sellers that previously benefited from tax-free low-value shipments.

Under the new system, consumers purchasing goods from international online platforms will typically see the import duties and VAT included in the product price. Import duty rates vary depending on the product category, generally ranging from 10–30% of the cost, insurance and freight value, in addition to the 7% VAT. As a result, prices for some imported goods—particularly clothing and consumer items—may increase, though online marketplaces are expected to introduce promotions or marketing incentives to remain competitive.

E-commerce platforms have also begun strengthening compliance measures to ensure products meet Thai regulatory standards. For example, platforms such as Lazada use artificial intelligence systems to identify products that require regulatory approval, such as items needing certification from the Thai Industrial Standards Institute or the Food and Drug Administration. Despite these efforts, authorities acknowledge that some sellers attempt to bypass controls by misclassifying products under unrelated categories.

The policy is also intended to protect Thai small and medium-sized enterprises (SMEs), which previously faced intense competition from low-priced foreign imports that entered the country tax-free. With approximately 200 million parcels imported annually—most of them ordered through online platforms—the government expects the new tax regime to reduce unfair pricing advantages while increasing public revenue.

Thailand's approach also aligns with a broader global trend of tightening rules on low-value imports. Several major economies have revised or removed their own de minimis thresholds to address similar concerns over lost tax revenue and the rapid growth of cross-border e-commerce. Authorities hope the new system will create a more balanced marketplace while ensuring that imported goods comply with domestic regulations.

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