



Thailand Considers Sodium Tax on Snack Foods with Transitional Relief Measures

The Excise Department of Thailand is currently evaluating the introduction of a sodium-based excise tax targeting snack foods with excessive salt content, as part of a broader public health initiative to address rising non-communicable diseases. The proposed measure aims to regulate sodium levels in widely consumed products, in response to data indicating that average daily sodium intake among Thais significantly exceeds World Health Organization (WHO) recommendations. The policy reflects a growing trend toward the use of fiscal tools to influence consumer behaviour and promote healthier dietary practices.

A key feature of the proposal is the inclusion of a one-year transitional period, allowing food manufacturers to reformulate products and adjust production processes prior to full enforcement. The tax framework is expected to adopt a tiered structure, with sodium thresholds varying by product category and aligned with international standards. This phased approach mirrors Thailand's prior implementation of the sugar tax on beverages, which was introduced incrementally to provide industry stakeholders with sufficient time for compliance and innovation.

The development of the sodium tax has involved extensive stakeholder consultation, including engagement with public health authorities, international organisations, and private sector representatives. These consultations have focused on designing a balanced and effective framework that encourages reformulation without imposing disproportionate economic burdens. In particular, the measure is intended to incentivise manufacturers to invest in research and development of lower-sodium alternatives while maintaining product affordability and market competitiveness.

From a legal and policy perspective, the proposed sodium tax represents a continuation of Thailand's strategic use of excise taxation as a regulatory instrument for public health. While the measure is currently pending further legislative approval, it signals an increased willingness by Thai authorities to intervene in product composition through fiscal policy. If implemented, the tax is likely to have significant implications for the food manufacturing sector, requiring enhanced compliance, product reformulation, and supply chain adjustments. More broadly, it reinforces the evolution of Thailand's legal framework toward preventive regulation, aligning taxation policy with long-term public health objectives and strengthening the role of law in shaping consumer protection and welfare.