



US Tariff Authority and Its Implications for Thai Exporters

Recent developments in United States trade law have introduced renewed uncertainty into the global tariff regime following a US Supreme Court ruling on 20 February 2026. The Court determined that the use of the International Emergency Economic Powers Act (IEEPA) to impose tariffs exceeded the Executive's statutory authority, reaffirming that tariff imposition is a power reserved for Congress. However, the ruling stopped short of addressing the legal status of previously imposed tariffs, leaving unresolved questions regarding potential refunds and retrospective enforcement.

In response, the US Administration has relied on alternative statutory mechanisms to sustain its trade measures. Notably, a temporary 10% import tariff has been implemented under Section 122 of the Trade Act of 1974, which permits limited tariff measures to address balance-of-payments concerns. In addition, longstanding provisions such as Section 232 (national security) and Section 301 (unfair trade practices) continue to provide robust legal bases for tariff imposition. These frameworks demonstrate that, notwithstanding judicial limitations, the United States retains broad discretion to pursue protectionist trade policies through multiple legislative channels.

For Thai exporters, the evolving US tariff landscape underscores the importance of heightened compliance with rules of origin and product classification requirements. Increased regulatory scrutiny by US authorities is anticipated, particularly in relation to supply chain transparency and the prevention of circumvention practices. Businesses must therefore reassess their operational structures and documentation processes to mitigate the risk of tariff exposure under shifting legal bases.

From Thailand's perspective, these developments carry both regulatory and systemic implications. Domestic authorities are likely to intensify origin verification and enforcement efforts to align with international trade expectations and reduce exposure to trade disputes. More broadly, the situation highlights the need for Thailand to maintain a robust and adaptable legal framework capable of responding to dynamic global trade policies, thereby reinforcing the credibility and competitiveness of its export sector.