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【Thailand】

The Background and Current Status of Thailand's Proposed Entry Fee for Foreign Tourists

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1. Introduction

The Thai government is currently proceeding with the introduction of a new tourism fee system targeting foreign tourists. In August 2026, the National Tourism Policy Committee approved a draft notification concerning the "domestic tourism fee applicable to foreign tourists," and a public consultation was conducted through September 28. Under the draft notification, a fee of THB 450 per foreign tourist (approximately JPY 2,160) [Note1] is to be collected and used to finance tourism promotion, tourism infrastructure development, and an insurance scheme for foreign tourists[1].

In Thailand, the proposed system is commonly referred to as "ค่าเหยียบแผ่นดิน" (Kha Yiap Phaen Din), which literally means "a fee for stepping onto the land," and is colloquially described as an "entry fee."

However, the proposed system is not a new initiative. In 2023, a scheme involving a fee of THB 300 for entry by air and THB 150 for entry by land or sea was approved by the Cabinet[2], but its introduction has subsequently been postponed. The current THB 450 proposal can therefore be regarded as a restructured version of the system following these earlier deliberations.

This paper provides an overview of the proposed system, examines the challenges associated with its implementation, and compares it with Japan's International Tourist Tax. It also considers key points to watch going forward.

For the purposes of this paper, the term "proposed system" refers to the overall proposed framework, including the collection of THB 450, while the term "draft notification" refers to the specific draft notification published by the National Tourism Policy Committee to establish the details of the fee, including the amount and collection method.

2. Overview of the Proposed System

2.1 Background to the Introduction of the Entry Fee

The legal framework for the proposed system was not established all at once, but has been developed in stages. First, in 2008, the National Tourism Policy Act was enacted to establish the basic framework for national tourism policy. However, at that time, the Act contained no provisions concerning the collection of fees from foreign tourists.

Subsequently, in 2019, Sections 10/1 and 10/2 were newly introduced through amendments to the Act. For the first time, the law explicitly provided that the National Tourism Policy Committee could propose to the Cabinet the collection of a domestic tourism fee from foreign tourists and the allocation of the revenue to tourism management and promotion, including the provision of insurance for foreign tourists[3][4]. These provisions establish a two-step procedure under which the Committee determines the fee amount, collection procedures, and other details in the form of a notification, which then takes effect upon approval by the Cabinet. This is the reason why the current THB 450 proposal takes the form of a "draft notification."

The specific details of the system are considered to

have entered a full-scale deliberation stage following the 2019 amendment. However, due to the impact of the COVID-19 pandemic that began spreading in 2020, the number of foreign visitors to Thailand declined sharply, and conditions for introducing the system remained unfavorable.

In February 2023, as tourism demand began to recover, the draft proposal of the National Tourism Policy Committee (THB 300 for visitors entering by air and THB 150 for those entering by land or sea) was approved in principle by the Cabinet, with collection initially expected to begin in June of the same year[2]. However, implementation was subsequently postponed repeatedly against a backdrop of successive changes of government within a relatively short period and the slower than expected recovery in the number of foreign visitors to Thailand. In 2026, under the new administration, the National Tourism Policy Committee resumed its deliberations and, in August of the same year, approved a revised draft notification that increased the fee to THB 450. A public consultation was subsequently conducted through September 28[1].

As described above, the Thai government has never withdrawn the system itself, and the need for an entry fee system has remained consistently in place since the relevant legislative amendments. The aspects that have been postponed have primarily been the timing of introduction and the collection method. The fact that the system has not been implemented to date is therefore likely attributable not so much to opposition to the underlying concept of the system as to practical adjustments required for its operation.

Table 1. Key Developments toward the Introduction of the Entry Fee

Period	Description
2008	Enactment of the National Tourism Policy Act
2019	Amendment of the Act and introduction of Section 10/2, providing the legal basis for the collection of fees
2020-2022	Sharp decline in the number of foreign visitors to Thailand due to the COVID-19 pandemic, resulting in a slowdown in deliberations
February 2023	Cabinet approval of the proposal to charge THB 300 for entry by air and THB 150 for entry by land or sea
2023	Postponement of implementation of the proposed system
2024	Continued review of the proposed system
2025	Further postponement of implementation
August 2026	National Tourism Policy Committee approval of the THB 450 proposal
August - September 2026	Public consultation conducted
Next Steps	Further deliberation by the National Tourism Policy Committee, Cabinet approval, and publication in the Royal Gazette

(Source) Prepared by the author based on References 1), 2), 3), and 4)

2.2 Overview of the Current Proposed System

(1) Background to the Establishment of the Funding Scheme

According to the explanatory materials for the proposed system, the system is designed as an off-budget source of funding to promote the National Tourism Development Plan and tourism policies. Under Section 22 of the National Tourism Policy Act enacted in 2008, the "Thailand Tourism Promotion Fund" was established within the Office of the Permanent Secretary of the Ministry of Tourism and Sports. The 2019 amendment to the Act subsequently added provisions stipulating that domestic tourism fees collected from foreign tourists would be incorporated as a source of funding for the Fund (Sections 10/2 and 23)[3][4].

The government has stated that a stable source of funding that does not rely solely on the general budget is necessary to enhance the competitiveness of the tourism industry and ensure the sustainable management of tourism resources[5].

(2) Legal Basis

The legal basis for the proposed system is Section 10/2 of the National Tourism Policy Act[3][4]. This provision enables the National Tourism Policy Committee to propose to the Cabinet that a domestic tourism fee be collected from foreign tourists, the revenue from which would be spent on tourism administration and development, including insurance

for foreign tourists[4]. Clause 3 of the draft notification defines "ค่าธรรมเนียม" (Kha Thamniam, meaning "fee") as "the domestic tourism fee collected from foreign tourists"[1]. An important point here is that the proposed system explicitly uses the term "fee" rather than "tax." The proposed system is based not on tax legislation but on the National Tourism Policy Act, and is similar to New Zealand's International Visitor Conservation and Tourism Levy (IVL)[6], Bali's Foreign Tourist Levy[7], and Bhutan's Sustainable Development Fee (SDF)[8]. However, since the fee is compulsorily collected from foreign tourists under statutory authority, it also has characteristics that are substantively similar to those of a tourism tax.

(3) Persons Subject to the Fee

According to the draft notification, foreign tourists entering Thailand by air, land, or sea are subject to the fee. However, the following persons are exempt from the fee.

- Royal guests and guests of the government
- Holders of diplomatic or official passports or UN Laissez-Passer
- Holders of work permits
- Holders of border passes
- Transit passengers
- Operators and crew of commercial conveyances (air, water, and land)
- Children aged 2 or under
- Other persons approved by the Cabinet

The fee is THB 450 per person. Foreign tourists who have paid the fee will be permitted to re-enter Thailand without incurring an additional charge, provided that the re-entry takes place within 30 days of their initial entry.

According to the draft notification, collection will commence immediately upon the introduction of the system for those entering Thailand by air. For those entering by land or sea, however, a one-year grace period following the effective date of the system will be provided before collection begins[1].

The explanatory materials describe this as the "user-pays" principle, which they label in English as the "Polluter Pays Principle (PPP)"[5]. According to the government, as the number of tourists increases, the resulting burden on the natural environment and tourism resources also increases. Based on the principle that "users should bear the cost," the fees collected will therefore be used for the conservation and restoration of tourism resources.

Photo 1. Suvarnabhumi Airport (Photograph taken by the author in March 2026)

(4) Uses of the Entry Fee Revenue

According to the explanatory materials for the proposed system, the fee revenue will be allocated to the following purposes[5].

- Tourism promotion
- Tourism destination development
- Tourism infrastructure development
- Insurance for foreign tourists
- Environmental conservation
- Human resource development

Among these, the insurance scheme for foreign tourists is expected to cover medical expenses, treatment costs, compensation for accidents occurring during travel, welfare assistance, and other related expenses. The government has also cited addressing unrecovered medical expenses incurred by foreign tourists as one of the reasons for introducing the system[5].

However, at present, neither the policy for allocating the collected funds among these uses nor the respective budget allocation ratios have been disclosed.

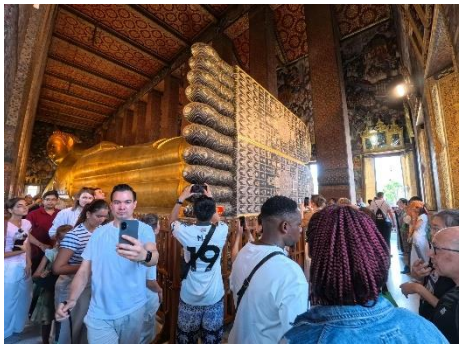

Photo 2. A Tourist Destination Crowded with Visitors (Photograph taken by the author in February 2026)

3. Challenges in Implementing the Proposed System

Clause 8 of the draft notification allows the following collection methods, on the premise that convenience for foreign tourists is ensured[1]:

- Included in the ticket fare
- Payment via website
- Payment via mobile application
- Kiosks or mobile devices
- Other methods approved by the Fund Management Committee

The proposed system applies only to foreign nationals. Furthermore, as noted above, there are numerous categories of persons who are exempt from the fee. Accordingly, the collection process must determine whether an individual is a Thai national, a foreign tourist, a work permit holder, a transit passenger, or belongs to another category, making the operational design under the proposed system more complex.

For example, New Zealand collects the IVL when travelers apply for an NZeTA (New Zealand Electronic Travel Authority), thereby establishing a pre-payment model[6]. By comparison, Thailand introduced the TDAC (Thailand Digital Arrival Card) in 2025. In theory, therefore, it may be possible to determine whether travelers are subject to the fee through TDAC registration and collect the fee through online payment. This suggests that there is room to improve the efficiency of fee collection through digitalization.

However, while the draft notification and explanatory materials for the proposed system specify methods such as adding the fee to airline tickets, payment via website or mobile application, and kiosk terminals, they do not explicitly mention integration with the TDAC. In June 2026, the Ministry of Tourism and Sports requested that airlines act as intermediaries for fee collection. However, the AAT (Airlines Association of Thailand) and IATA (International Air Transport Association) declined the request, citing difficulties such as the technical challenges of distinguishing Thai nationals from foreign tourists within reservation systems. They instead expressed the view that collection through the TDAC might be a more practical approach[9]. Considering these developments, the design of the fee collection method is likely to remain an issue requiring further consideration.

4. Comparison with Japan's International Tourist Tax

4.1 Perspectives for Comparison

Thailand's entry fee is classified as a "fee," whereas Japan's International Tourist Tax is classified as a "tax," and the two systems therefore differ in their institutional nature. However, they share the common feature of collecting funds from foreign tourists and using the proceeds to finance tourism promotion and other related purposes. Accordingly, this chapter compares the two systems from three perspectives which are persons subject to the charge, timing and method of collection, and legal nature -in order to clarify their respective characteristics.

4.2 Comparison of Japan and Thailand

(1) Persons Subject to the Charge

Japan's International Tourist Tax applies to passengers departing Japan, regardless of whether they are Japanese or foreign nationals. In contrast, Thailand's proposed system applies only to foreign tourists, while Thai nationals are not subject to the fee.

(2) Timing and Method of Collection

Japan's International Tourist Tax is levied upon departure from Japan, with airlines and shipping companies collecting the tax by adding it to the ticket price. The National Tax Agency of Japan explains that international passenger transport operators act as special withholding agents, collecting the tax and remitting it to the national government[10]. In contrast, Thailand's proposed system is based on collection upon entry into the country.

(3) Legal Nature

Japan's International Tourist Tax is a tax imposed under the International Tourist Tax Act, and the tax revenue is used as a designated source of funding to promote Japan as a tourism-oriented nation. The revenue is allocated to three areas: (1) developing an environment in which travelers can enjoy stress-free and comfortable travel; (2) facilitating access to information on Japan's diverse attractions; and (3) improving satisfaction with travel experiences and stays in local areas through the development of tourism resources that utilize region-specific culture, nature, and other assets[11].

In contrast, the Thai government uses the term "fee" rather than "tax" in the proposed system, and the legal basis for the system is the National Tourism Policy Act rather than tax legislation. Furthermore, the government explains that the proposed system is based on the user-pays principle, with the collected fees intended to be used for tourism promotion, environmental conservation, tourism destination development, and an insurance scheme for foreign tourists, among other purposes.

4.3 Considerations Based on a Comparison between Japan and Thailand

While Japan's system is structured as a departure tax that places emphasis on fairness and ease of collection, Thailand's proposed system can be regarded as a tourism fee that places greater emphasis on the user-pays principle for foreign tourists. As a result, the determination of persons subject to the fee and the design of collection methods have become more complex in Thailand, which is considered to be one of the factors contributing to the repeated postponement of the commencement of collection.

Table 2. Comparison of Thailand's Proposed Tourism Fee and Japan's International Tourist Tax

Item	Thailand: Proposed Tourism Fee	Japan: International Tourist Tax
Payers	Foreign tourists	All nationalities
Timing	Upon entry	Upon departure
Amount	THB 450 (≈JPY 2,160)	JPY 3,000 (JPY 1,000 until June 2026)
Collection Method	Undetermined	Added to airline tickets, etc.
Legal Nature	Fee	Tax
Main Uses	Insurance and tourism promotion	Tourism infrastructure enhancement

(Source) Prepared by the author based on References 1), 5), 10), and 11).

5. Conclusion

Regarding the proposed system, while the government emphasizes the need for its introduction from the perspectives of establishing a tourism promotion fund, developing an insurance scheme for foreign tourists, and maintaining and renewing tourism infrastructure, there are also opinions questioning its necessity and its potential impact on Thailand's tourism competitiveness. In fact, concerns expressed by a former Minister of Finance have also been reported in Thailand[12], and debate over the introduction of the system remains ongoing.

Under these circumstances, according to media reports, actual collection is expected to begin as early as 2027, with collection initially targeting visitors entering Thailand by air[13].

The issues to be considered in the future design of the system should not be limited to whether the fee should be collected or to the fee level itself. Equally important are institutional design issues related to

the management of the funds collected, including which entity will manage the funds, the rules under which they will be allocated among tourism promotion, environmental conservation, insurance schemes, and other purposes, and the extent to which information on their use will be disclosed transparently to the public and tourism-related stakeholders.

Thus, the entry fee system is not merely a measure to secure government revenue, but rather a policy issue concerning how to balance the "maintenance and expansion of tourism demand" with the "securing of sustainable tourism funding." In addition to the outcome of the public consultation and discussions by the Cabinet, continued monitoring and evaluation will be required to determine whether collection will actually commence in 2027 as expected, as well as to assess the actual operation of the Fund and its impacts on tourism demand and the tourism industry following the introduction of the system.

Note:

Note1) Converted using the exchange rate as of September 1, 2026 (THB 1 = approximately JPY 4.8)

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