

Thailand's Draft Climate Change Act (the “Global Warming Act”): Status, Key Provisions, and Comparative Law

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This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at <https://eksiamlegal.com/en/climate-change-act.html>

Key points

- **Still a draft, not yet in force.** The Cabinet approved in principle the draft Climate Change Act B.E. on 2 December 2025 (B.E. 2568) and sent it to the Office of the Council of State for review before it goes to Parliament.
- **14 chapters, 205 sections.** The Cabinet draft raises mechanisms that previously rested on a 2007 (B.E. 2550) regulation to the level of a framework act, with the National Climate Change Policy Committee as the main body.
- **Four carbon pricing tools.** A greenhouse gas emissions trading system (ETS), a carbon tax collected by the Excise Department and the Customs Department, a carbon border adjustment mechanism (CBAM), and carbon credits that can be traded and transferred.



- **Reporting duties and penalties.** The draft establishes a national greenhouse gas database and provides penalties for failure to report or for false reporting. Tax rates and details will be set in secondary legislation.
- **Foreign comparison.** The United Kingdom uses the Climate Change Act 2008, which sets a target of reducing net emissions by 100% by 2050, with five-year carbon budgets. The European Union uses the European Climate Law of 2021, which sets a target of a 55% reduction by 2030.

I. What Is the “Global Warming Act”, and Is It in Force?

The “Global Warming Act” (พ.ร.บ.โลกร้อน) is the popular Thai name for the draft Climate Change Act B.E. proposed by the Ministry of Natural Resources and Environment. As of 15 October 2026 (B.E. 2569), the draft has not been published in the Royal Gazette and is not in force. The Cabinet has only approved it in principle, on 2 December 2025, and the draft is still at the stage before Parliament.

The draft is Thailand’s first framework law dealing directly with climate change. The Department of Climate Change and Environment announced that the Cabinet had “resolved to approve the principles of the draft Climate Change Act B.E.”. The draft has 14 chapters, 205 sections and transitional provisions, and the next steps are review by the Office of the Council of State and then submission to Parliament.¹

Status as of 15 October 2026, Draft act, not yet in force, The Council of State (Committee No. 7) began reviewing the draft on 5 May 2026², The latest official news found (dated 9 October 2026) reports the week-22 explanatory session on the draft, which considered Chapter 10, carbon tax, and began Chapter 11, carbon credits³, This page will be updated when the draft enters Parliament or is published in the Royal Gazette



In practice, businesses have no duties under this law yet. The reporting duties, the duty to hold emission allowances and the carbon tax under the draft will not arise until the Act is published and the secondary legislation is issued. But the draft points in a direction clear enough to plan for, because the Cabinet has accepted its principles, and pressure from foreign trading partners, such as the EU CBAM, already exists without waiting for Thai law (Section V).

II. Timeline of the Draft Climate Change Act

The draft went through public consultation in 2024 (B.E. 2567). The Cabinet approved it in principle on 2 December 2025, the Office of the Council of State began its review in May 2026, and there has been no report that the Cabinet draft has entered consideration by the House of Representatives.

Period	Event	Source
June 2024	The Department of Climate Change and Environment published a summary of the key points of the draft for public consultation	⁴
2 December 2025	The Cabinet approved the principles; the draft has 14 chapters and 205 sections	^{1 5}
March 2026	The People's Party submitted its own climate change bill to Parliament, and on 23 April 2026 called on the government to speed up its draft	⁶
5 May 2026	Committee No. 7 of the Council of State began reviewing the draft; the Minister of Natural Resources and Environment ordered the work expedited	²
October 2026	News from the Department of Climate Change and Environment dated 9 October 2026 reports the week-22 explanatory session, which considered Chapter 10, carbon tax, and began Chapter 11, carbon credits	³



Period	Event	Source
15 October 2026	No report found that the Cabinet draft has entered Parliament or been published in the Royal Gazette	Checked by the author

III. What the Cabinet Draft Contains

The Cabinet draft covers eight main subjects: national targets, four committees, a database and national plans, an emissions trading system, a carbon tax, a carbon border adjustment mechanism, a climate fund, and a taxonomy of economic activities, together with penalties relating to reporting.

Targets and institutions

The draft ties national targets to commitments under the United Nations Framework Convention on Climate Change (UNFCCC). News reports on the day of the Cabinet resolution state targets of carbon neutrality by 2050 (B.E. 2593) and net-zero greenhouse gas emissions by 2065 (B.E. 2608), and state that the draft establishes four main committees led by the National Climate Change Policy Committee, which sets national policy, targets and Thailand's position in international forums.⁵ The news release of the Department of Climate Change and Environment, however, states the target differently, as "by B.E. 2093 (Net Zero 2050)".¹ Anyone relying on these figures should wait for the text as reviewed.

Database, reporting, and penalties

The draft provides for a national greenhouse gas database, to which public and private bodies must submit activity data, and for a national mitigation plan and a national adaptation plan that public bodies must follow.⁵ The second public-consultation draft published by the Department of Climate Change and Environment makes failure to submit a report, false reporting and concealment of information regulatory offenses (ความผิดทางพินัย), punishable by a regulatory fine (ค่าปรับเป็นพินัย) plus a further daily fine until the matter is put right. For example, a person



who fails without reasonable cause to report activity data within the time set in a warning notice must pay a regulatory fine of ten thousand to one hundred thousand baht, plus a further fine of not more than one thousand baht per day.⁴ The summary of the draft approved in principle by the Cabinet also refers to daily fines until the matter is corrected,⁷ but the text of that version has not been published, so the amounts may change.

Emissions trading, carbon tax, CBAM, and carbon credits

- **Greenhouse gas emissions trading system (Emissions Trading System, or ETS):** a mandatory system administered by the Department of Climate Change and Environment, covering the allocation of allowances, a registry, trading, and the duty to surrender allowances.⁷
- **Carbon tax:** levied on certain goods by the Excise Department and the Customs Department, with rates and methods set in secondary legislation.⁵
- **Carbon Border Adjustment Mechanism (CBAM):** applies to designated imported goods, so that high-carbon imports do not gain an advantage over domestic goods that bear a carbon price.⁷
- **Carbon credits:** the draft provides that they can be traded and transferred,⁵ which raises further civil-law questions, such as their status as property under the Civil and Commercial Code, their transfer, and their use as collateral.

Climate Fund and taxonomy

The Climate Fund is a state agency with juristic personality. Its revenue comes from the emissions trading system, the carbon border adjustment mechanism, carbon credit fees, subsidies, private donations and fines, and it is not required to remit its money to the Treasury.⁷ The juristic personality and the exemption from remittance to the Treasury match Sections 19 and 21 of the second public-consultation draft.⁴ The draft also establishes a common standard classifying climate-related economic activities (taxonomy) as the reference criteria for policy, investment and green finance.⁵



IV. What the Draft Must Still Pass Before It Takes Effect

A draft act approved in principle by the Cabinet must be reviewed by the Council of State, submitted by the Cabinet to the House of Representatives, considered by the House in three readings, considered by the Senate, presented by the Prime Minister to the King for royal assent, and published in the Royal Gazette. Secondary legislation must then be issued before the carbon tax and the emissions trading system can actually operate.

Section 77 of the Constitution of the Kingdom of Thailand B.E. 2560 (2017) places on the State the duty to consult stakeholders and analyze impacts before enacting a law, and Section 81 sets out the procedure for presenting a draft approved by Parliament to the King for royal signature.⁸ For this draft, the largest remaining step is Parliament. And because the carbon tax rates must be set in secondary legislation, businesses should follow two levels: the Act itself, and the ministerial regulations or notifications issued under it.

As a matter of public law, basing the carbon tax on an Act and then delegating the setting of rates to the executive must stay within the framework the Act lays down. The second public-consultation draft takes this approach: industrial operators or importers pay tax at the rates set in a ministerial regulation, which must be “not higher than the rates specified in the tariff schedule annexed to this Act”, and that schedule lists 31 items, such as gasoline, diesel, LPG, natural gas and coal, together with other goods specified in ministerial regulations.⁴ The summary of the draft approved in principle by the Cabinet also refers to 31 categories of goods under a statutory ceiling.⁷ The wording of this ceiling is therefore a point to check in the text that goes to Parliament.

V. Carbon Rules Thai Businesses Already Face While the Law Is Pending

Exporters to the European Union already face the EU CBAM. Regulation (EU) 2023/956 requires authorized CBAM declarants to submit a declaration and surrender certificates for the first time in 2027 for the year 2026, so importers in Europe are already asking Thai manufacturers for emissions data on their products.



Article 6(1) and Article 22(1) of Regulation (EU) 2023/956 use the same words: the obligation applies “for the first time in 2027 for the year 2026”.⁹ The legal burden falls on importers in the European Union, but the data they need comes from the manufacturing plant, so the burden shifts to Thai exporters through sales contracts, for example clauses requiring delivery of emissions data, warranties of accuracy, and liability for incorrect data. The Thai draft also creates a CBAM of its own, partly so that the carbon price paid in Thailand is supported by a mechanism comparable to the measures of trading partners.¹⁰

VI. Comparative Law: the United Kingdom and the European Union

The United Kingdom has the Climate Change Act 2008, which places a duty on the Secretary of State to ensure that the net UK carbon account for 2050 is at least 100% lower than the 1990 baseline, together with periodic carbon budgets and an independent committee. The European Union has the European Climate Law, which sets climate neutrality by 2050 and a reduction in net emissions of at least 55% by 2030. The Thai draft differs from both in combining the carbon pricing tools in a single act.

Section 1(1) of the Climate Change Act 2008, as amended by S.I. 2019/1056, provides: “It is the duty of the Secretary of State to ensure that the net UK carbon account for the year 2050 is at least 100% lower than the 1990 baseline.”¹¹ The Act sets out its tools systematically: carbon budgets (s.4 s.5 s.8), the Committee on Climate Change (s.32), and reports on impacts and adaptation programs (s.56 s.58).¹² Emissions trading and taxation are in other legislation.

Article 2(1) of Regulation (EU) 2021/1119 provides that greenhouse gas emissions and removals must be balanced “at the latest by 2050, thus reducing emissions to net zero by that date”, and Article 4(1) sets a binding 2030 target of reducing net emissions within the Union “by at least 55 % compared to 1990 levels by 2030”.¹³ The EU emissions trading system and the CBAM are in separate legislation.



Issue	Thailand (Cabinet draft, 2025)	United Kingdom (CCA 2008)	European Union (Reg. 2021/1119)
Status	Draft, not in force	In force	In force
Long-term target	According to news reports: carbon neutrality by 2050 (B.E. 2593), net zero by 2065 (B.E. 2608)	Net reduction of 100% by 2050	Net zero by 2050
Medium-term target	Through national plans	Periodic carbon budgets	55% reduction by 2030
Carbon pricing	ETS, carbon tax, CBAM and carbon credits in one act	In other legislation	In other legislation
Independent advisory body	Four committees, led by the national policy committee	Committee on Climate Change	European Scientific Advisory Board

VII. Law and Economics and Interdisciplinary Perspectives

Economics treats greenhouse gas emissions as an externality whose cost the emitter does not bear. Pigou proposed a tax to make the party causing the harm bear that cost. Coase showed that if rights are clearly defined and bargaining costs are low, trading in rights can also work. Weitzman explained that when costs are uncertain, setting a price and setting a quantity produce different results. The Thai draft uses both.

Arthur Cecil Pigou explained in *The Economics of Welfare* that where social cost exceeds the producer's private cost, the State may use a tax to close the gap.¹⁴ The carbon tax in the draft is a tax of this kind. Ronald Coase argued in “The Problem of Social Cost” that where rights are clearly defined and transaction costs are low, bargaining between the parties leads to an efficient use of resources.¹⁵ Emissions trading starts from this idea: the State creates transferable rights and lets the market set the price.



Martin Weitzman showed in “Prices vs. Quantities” that where the policymaker does not know firms’ abatement costs with certainty, the choice between setting a price (a tax) and setting a quantity (a cap on allowances) depends on the slopes of the marginal benefit and marginal cost curves.¹⁶ This helps in reading the design of the Thai draft. A carbon tax suits goods with many emitters that can be measured at the point of collection, such as goods on which the Excise Department already collects tax, while emissions trading suits large plants whose emissions can be measured at the source. The State’s choices in these chapters are therefore a matter of enforcement cost and data, not of principle alone. The problem of production moving to countries without a carbon price (carbon leakage) is the economic rationale for CBAM, both in the European Union and in the Thai draft.

VIII. What Businesses Should Prepare Now

While the draft is pending, businesses should start collecting data on their own greenhouse gas emissions, check whether their exports fall within the EU CBAM, review sales contracts in which customers ask for carbon data, and follow the text that goes to Parliament, especially the chapters on the carbon tax, emissions trading and penalties.

1. **Data.** The reporting duty under the draft carries daily fines, so data collected in advance reduces the risk during the transition.
2. **Contracts.** Clauses in which a foreign buyer requires the seller to warrant carbon data should set out the measurement method, the scope of liability and the allocation of costs clearly. Unfair clauses may be adjusted under the principle of good faith (see Good faith and contract interpretation (Thai)).
3. **Tax.** The carbon tax under the draft is collected through the Excise Department and the Customs Department. Manufacturers and importers of goods already subject to excise tax should assess the effect on prices (see Excise tax).



4. **Investment.** Investors who have already been granted incentives should understand how Thai administrative law and investment agreements protect them if new climate measures affect rights the State has granted (see Climate measures and investment protection (Thai)).

IX. Frequently Asked Questions

Frequently asked questions about the “Global Warming Act” fall into five issues: whether it is in force, who is affected, the carbon tax rate, the penalty for not reporting, and how it differs from the Clean Air Act.

Is Thailand’s Climate Change Act (the “Global Warming Act”) in force yet?

Not yet. As of 15 October 2026, the draft Climate Change Act B.E. had only been approved in principle by the Cabinet, on 2 December 2025, and was under review by the Council of State. It has not been published in the Royal Gazette.

Who will be affected by Thailand’s Climate Change Act?

According to the published summaries, those directly affected are businesses that must report greenhouse gas data, plants within the emissions trading system, manufacturers and importers of goods subject to the carbon tax, and importers of goods within Thailand’s CBAM. The scope for each category will be set in secondary legislation.

What carbon tax rate does the draft set?

There is no rate in force yet. The second public-consultation draft sets ceiling rates for each product in the schedule annexed to the Act, and leaves the actual rates to be set in ministerial regulations within those ceilings. The carbon tax is levied on certain goods by the Excise Department and the Customs Department. The text of the version approved in principle by the Cabinet has not been published, so the rates reported in the media are not yet rates under this Act.



What is the penalty for not reporting greenhouse gas data?

The draft provides penalties for failure to report or for false reporting. The second public-consultation draft makes these regulatory offenses, punishable by a regulatory fine plus a further daily fine until the matter is put right. For example, failure to report activity data within the time set in a warning notice carries a fine of ten thousand to one hundred thousand baht, plus not more than one thousand baht per day. The text of the version approved in principle by the Cabinet has not been published, so the amounts may change, and they will apply only once the Act is in force.

How does the “Global Warming Act” differ from the Clean Air Act?

They are separate laws. The draft Climate Change Act focuses on greenhouse gases, national targets and carbon pricing tools, while clean air legislation focuses on air pollution, such as fine particulate matter. The two are related because some of their sources overlap.

X. Related Topics across the Eksiam Group

This page is Eksiam Legal’s main page on climate change law and ESG. The protection of investors’ rights when the State adopts climate measures is covered on the page on climate measures and investment, excise tax is covered at eksiamtax.com, and investment and international trade are covered at eksiamtradeinvestlaw.com.

- Climate measures and investment protection (Thai), revocation of rights already granted by the State, and compensation
- Excise Tax: Goods and Services Subject to Tax, the base of the carbon tax under the draft
- Eksiam Trade & Investment Law, foreign investment, the BOI and international trade contracts (Thai)
- Eksiam Legal practice areas, structuring before problems begin



Scope of this article, The content above summarizes the status and substance of the draft law from the sources cited in the notes, as of the date stated. The draft may change at the Council of State and in Parliament. This article is not a legal opinion on any particular business. This page is an English translation of the Thai original; the Thai text prevails.

Notes

1. Department of Climate Change and Environment, “Suchart asks the Cabinet to approve the draft global warming law, lifting Thailand toward a low-carbon economy and building lasting resilience to a boiling world” (2 December 2025), states that the Cabinet “resolved to approve the principles of the draft Climate Change Act B.E.”, that the draft has 14 chapters, 205 sections and transitional provisions, and that it will be sent to the Office of the Council of State for review and then submitted to Parliament dcce.go.th/14324 (checked 15 October 2026) (unofficial translation)
Thai original: กรมการเปลี่ยนแปลงสภาพภูมิอากาศและสิ่งแวดล้อม, “สุชาติ ชง ครม. ไฟเขียว ร่าง กฎหมายโลกร้อน ยกกระดับประเทศไทยสร้างเศรษฐกิจคาร์บอนต่ำ เสริมภูมิคุ้มกันรับมือโลกเดือดอย่างยั่งยืน” (2 ธันวาคม 2568), ระบุว่าคณะรัฐมนตรี “มีมติเห็นชอบต่อหลักการของร่างพระราชบัญญัติการเปลี่ยนแปลงสภาพภูมิอากาศ พ.ศ.” ร่างมี 14 หมวด 205 มาตรา และบทเฉพาะกาล และจะส่งสำนักงานคณะกรรมการกฤษฎีกาพิจารณาแล้วเสนอต่อรัฐสภา dcce.go.th/14324 (ตรวจ 15 ต.ค. 2569)
2. Department of Climate Change and Environment, “The Department takes up the Minister of Natural Resources and Environment’s policy to push forward the draft Climate Change Act B.E. to tackle global warming”, states that “on 5 May 2026” the Department met with the Office of the Council of State, which “began considering the draft Climate Change Act B.E.”, with the chair of Committee No. 7 of the Council of State presiding dcce.go.th/22044 (checked 15 October 2026) (unofficial translation)
Thai original: กรมการเปลี่ยนแปลงสภาพภูมิอากาศและสิ่งแวดล้อม, “กรมลดโลกร้อน รับนโยบาย รมว.ทส. เร่งผลักดัน ร่างพระราชบัญญัติการเปลี่ยนแปลงสภาพภูมิอากาศ พ.ศ. รับมือโลกร้อน”, ระบุว่า “เมื่อวันที่ 5 พฤษภาคม 2569” กรมฯ ร่วมประชุมกับสำนักงานคณะกรรมการกฤษฎีกา ซึ่ง “ได้เริ่มต้นพิจารณา ร่างพระราชบัญญัติการเปลี่ยนแปลงสภาพภูมิอากาศ พ.ศ.” โดยประธานกรรมการกฤษฎีกา คณะที่ 7 เป็นประธานการประชุม dcce.go.th/22044 (ตรวจ 15 ต.ค. 2569)
3. Department of Climate Change and Environment, “The Department takes up the Minister of Natural Resources and Environment’s policy to push forward the draft Climate Change Act B.E. in week 22” (9 October 2026), states that “the committee considered issues concerning the officials’ power to assess tax in Chapter 10, carbon tax” and began considering Chapter 11, carbon credits dcce.go.th/30503 (checked 15 October 2026) (unofficial translation)
Thai original: กรมการเปลี่ยนแปลงสภาพภูมิอากาศและสิ่งแวดล้อม, “กรมลดโลกร้อน รับนโยบาย รมว.ทส. เร่งผลักดันร่าง พ.ร.บ. การเปลี่ยนแปลงสภาพภูมิอากาศ พ.ศ. ในสัปดาห์ที่ 22” (9 ตุลาคม 2569), ระบุว่า “คณะกรรมการได้พิจารณาประเด็นเกี่ยวกับอำนาจในการประเมินภาษีของเจ้าพนักงาน ในหมวด 10 ภาษีคาร์บอน” และเริ่มพิจารณาหมวด 11 คาร์บอนเครดิต dcce.go.th/30503 (ตรวจ 15 ต.ค. 2569)
4. Department of Climate Change and Environment, Summary of the key points of the draft Climate Change Act B.E. (public consultation version, June 2024) dcce.go.th (PDF), a version prior to Cabinet approval; its content may differ from the draft approved in principle by the Cabinet, Text of the second public-consultation draft dcce.go.th (PDF, 77 pages), Section 19 (the Climate Fund “has the status of a juristic person”), Section 21 paragraph two (the money and property of the Fund “are not required to be remitted to the Treasury as state revenue”), Section 119 and the carbon tax tariff schedule (31 items and “others as specified in ministerial regulations”), Section 176 (“a regulatory fine of ten thousand baht to one hundred thousand baht, and a further fine of not more than one thousand baht per day



until the matter is put right”), and Sections 177 to 179 (checked 15 October 2026) (unofficial translation)

Thai original: กรมการเปลี่ยนแปลงสภาพภูมิอากาศและสิ่งแวดล้อม, สรุปสาระสำคัญของร่างพระราชบัญญัติการเปลี่ยนแปลงสภาพภูมิอากาศ พ.ศ. (ฉบับรับฟังความคิดเห็น มิถุนายน 2567) dce.go.th (PDF), ฉบับก่อนคณะรัฐมนตรีเห็นชอบ เนื้อหาอาจต่างจากร่างฉบับที่คณะรัฐมนตรีเห็นชอบหลักการ, ตัวร่างฉบับรับฟังความคิดเห็นครั้งที่ 2 dce.go.th (PDF 77 หน้า) มาตรา 19 (กองทุน ภูมิอากาศ "มีฐานะ เป็น นิติบุคคล") มาตรา 21 วรรคสอง (เงิน และ ทรัพย์สิน ของ กองทุน "ไม่ต้อง นำ ส่ง คลัง เป็น รายได้ แผ่นดิน") มาตรา 119 และบัญชีพิกัดอัตราภาษีคาร์บอน (สินค้า 31 รายการ และ "อื่น ๆ ตามที่กำหนดในกฎกระทรวง") มาตรา 176 ("ค่าปรับเป็นพินัยตั้งแต่หนึ่งหมื่นบาทถึงหนึ่งแสนบาท และปรับอีกวันละไม่เกินหนึ่งพันบาทจนกว่าจะได้ปฏิบัติให้ถูกต้อง") และมาตรา 177 ถึง 179 (ตรวจ 15 ต.ค. 2569)

5. InfoQuest, “Cabinet approves in principle the draft global warming law, establishing a fund, a carbon tax and an emissions trading system, driving toward a low-carbon economy” (2 December 2025) infoquest.co.th and Prachachat Turakij (2 December 2025) prachachat.net, raising the 2007 (B.E. 2550) regulation to a framework act, four main committees, a greenhouse gas database and national plans, ETS, CBAM, and carbon credits that can be traded and transferred, a carbon tax collected by the Excise Department and the Customs Department, with rates in secondary legislation, taxonomy, penalties for failure to report or false reporting (unofficial translation)
Thai original: อินโฟเควสท์, "ครม. เห็นชอบหลักการร่างกม.โลกร้อน ตั้งกองทุน-ภาษีคาร์บอน-ระบบซื้อขายสิทธิปล่อยก๊าซเรือนกระจก ขับเคลื่อนสู่ศก.คาร์บอนต่ำ" (2 ธันวาคม 2568) infoquest.co.th และประชาชาติธุรกิจ (2 ธันวาคม 2568) prachachat.net, ยกยัดระเบียบปี 2550 เป็นกฎหมายแม่บท, คณะกรรมการหลัก 4 ชุด, ฐานข้อมูลก๊าซเรือนกระจกและแผนระดับชาติ, ETS CBAM คาร์บอนเครดิตซื้อขายและโอนได้, ภาษีคาร์บอนโดยกรมสรรพสามิตและกรมศุลกากร อัตราในกฎหมายลำดับรอง, taxonomy, บทลงโทษกรณีไม่รายงานหรือรายงานเท็จ
6. Siam Rath, “People’s Party urges the government to stop shelving the global warming law” (23 April 2026), the party’s draft was submitted “to Parliament in March” siamrath.co.th (unofficial translation)
Thai original: สยามรัฐ, "พรรคประชาชนจี้รัฐบาลหยุด 'ดอง' กฎหมายโลกร้อน" (23 เมษายน 2569), ร่างของพรรคเสนอ "เข้าสู่สภาตั้งแต่เดือนมีนาคมที่ผ่านมา" siamrath.co.th
7. Nishimura & Asahi, “Thai Cabinet Approves Draft Climate Change Act to Establish a Statutory Framework for Climate Change Management” (15 January 2026), the carbon tax applies to 31 categories of goods under a statutory ceiling, mandatory ETS, greenhouse gas database, the Climate Fund is a state agency with juristic personality, not required to remit money to the Treasury, administrative fines and daily fines nishimura.com, a secondary source, used as a supplementary source until the text is published
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