

ABSTRACT

Thesis Title : Revenue Development of Local Government
: Study in Case of Building and Land Tax
in Accordance with the Building and Land
Tax Act of B.E. 2475

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Degree Sought : Master of Laws

Major : Public Law

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Academic Year : 1997

The most important principle of local administration is to decentralize the power from the central government to the local government so that the local has autonomy to govern itself without restrained control from the central government. However the autonomy of local government depends on some subjects particularly on financing.

Having many responsibilities to undertake such as maintaining laws and orders, providing public utilities and infrastructure, etc. the local government must have adequate revenue to support its administration as well as to provide public services for people. Owing to the fact that the current collected is not enough for the increasing responsibilities, the local administration must yet depend upon funds subsidized by central

government (approximately one - fifth of grand total revenues), thus, the local government's autonomy can be affected by the central government control of expenditure.

In fact, the local government has several revenue source of which the revenue from building and land tax is the most significant source. However, due to the existing Building and Land Tax Act of B.E. 2475 has been very little amended and the Act procedures are rather out of update. On this account, the revenue collection is inadequate to the obligation stipulated by law.

Besides the defects of law, the researcher has found many grounds which have been caused the less of income collection. The researcher has indicated the problem conditions and proposed the resolute approach in order to eliminate the deficiency and to develop the local revenue so that the local government has autonomy and can fulfil the needs of people efficiently.