

## **ABSTRACT**

**Thesis Title** : Legislative Measures in Tax Collection from  
Industrial Polluters : A Case Study in Laws Utilized  
for the Purpose of Tax Collection

**Student's Name** : Miss Panida Santhep

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**Advisory Committee :**

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|--------------------------------------|-------------|
| 1. Assoc. Prof. Dr.Kalaya Tansiri    | Chairperson |
| 2. Assis. Prof. Orawan Photjananurat |             |

The study of "Legislative Measures in Tax Collection from Industrial Polluters : A Case Study in Laws Utilized for the Purpose of Tax Collection," has as it's objectives, (1) analysis of procedures in the application for setting up a factory, (2) study and analysis of tax laws, excise taxes and procedures for tax collection, (3) study and analysis of the roles of the public and private sectors which effect the environment and (4) study of the feasibility of applying tax collection guidelines directly to polluters. Contemplation of the research amassed and the measures advocated in this case study can aid the government in solving the current, increasingly severe environmental problems in Thailand. Polluters responsible for current environmental problems are studies from the perspective of pertinent laws currently enacted; the Factory Act 1992, Revenue Code 1997, Industrial

Estate of Thailand Act (No.2) 1991 and Promotion and Conservation of the Environment 1992. The research discovered that pollution created by industrial plants had caused environmental problems, despite government solutions. Nevertheless, the government lacked the huge budget necessary for the supervision and eradication of the problems. The laws pertaining to industrial operators or polluters were found to be too vague and inadequate to make them directly accountable. Even the polluters lacked the conscience needed to cooperate with the public sector to solve pollution problems. The only effective measure which will attract the attention of industrial polluters is a tax measure. It was revealed that at present, no tax provision applies to pollution. Therefore, there should be the enactment of a tax law to collect additional taxes from industrial operators which will be used to solve pollution problems in the environment.