

ABSTRACT

Thesis Title : Guideline to personal income tax collection on hired-motorcycle service : A case study in Bangkok Metropolitan area

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The objective of this thesis was to study suitability and feasibility of personal income tax collection on hired motorcycle service. A case study in Bangkok Metropolitan area showed that net earning of this service was in excess of 6 billion Bahts annually where a total of around 48,000 operators were involved. Tax revenue from this service has never been seriously analyzed or managed and was considered to be substantial. Means to verify earnings and taxing enforcement were yet to be developed and refined.

This study demonstrated that for a comprehensive tax collection on this service to be feasible, the following procedures would be needed.

In order to classify Hired-Motorcycle Service to be one of the public-purpose vehicles, differentiate the Hired-Motorcycle Service out of the ordinarily typical motorcycle, especially specify the exact amount of fiscal tax rate being chargeable.

Regarding fiscal-tax rate determination. Transportation Department is recommended to be a duly organization implementing all the procedures concerned instead of Revenue Department. This can be applicable by having the Ministry of Finance issue a ministerial decree mandating one of the officer from Transport Department as an assessor to be in charge of income appraisal tax rate specification, and tax collection. The fiscal tax rate should be a lump-sum amount calculated from 2 categorized tax bases as follows:

1. Asset Tax Base (Motorcycle itself considered as an asset.)
2. Earning Tax Base (Motorcycle is used for business purpose.)

Accordingly, any of Hired-Motorcyclist who has settled his/her this said fiscal tax will not further entitle to submit the Personal Income-Tax Forms to Revenue Department to declare his-her Hired Motorcycle income again.

Writer would like to recommend that the fiscal tax rate for Hired-Motorcycle should be 500 Baht per one motorcycle. This tax should be paid 1 year in advance.