

The goal of this paper is to analyze factors which are influential in provincial tax collection. This data used is from 1994 and categorized by provinces. The analysis is broken into two parts. First, the tax collection capacity among the provinces. This is found by regression analysis whose primary variable is tax rates per gross provincial product (GPP), and several economic variables influential in tax collection. Second, the tax collection effort of the provincial revenue departments. The primary focus here is on the proportion of actual tax collectable to GPP and expected tax collectable (or the tax collection capacity formerly mentioned in the first part of the analysis)

The regression analysis results direct to four important factors in determining provincial tax collection of various types. They are banking sector , industrial sector , service sector output and provincial income per capita. They reflect not only spending level but also expansion by economic sectors, both are basic requirements for economic growth.

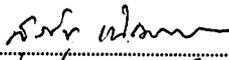
The analysis divides the provinces into four groups based on tax payment capacity and the tax collection effort. The provinces are grouped as follow: Group 1 High tax payment capacity, high the tax collection effort. Group 2 High tax payment capacity, low the tax collection effort. Group 3 Low tax payment capacity, high the tax collection effort. Group 4 Low tax payment capacity, low the tax collection effort. The grouping provides directions for evaluating the performance of each provincial revenue department as well as for analyzing tax payment ability of each province. It also highlights those provinces with firm economic structure ideal for output growth thus large tax payment capacity.

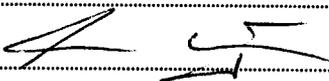
From the study, influential factors in local government tax collection are pre-determined by the central government. The central government manages the local communities fiscal policies, this causes inefficiency, therefore, the responsibility can and should fall on the local government. The local government should be allowed independence in determining its fiscal policies, while the central government's roll should be limited to an overseer. The former is undoubtedly more in touch with its community than the latter, thus can better tailor policies to suit its citizens. In the long term, from standing on its own, the local government will be stronger and less dependent on the central government, allowing the latter to focus on national agendas.

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ลายมือชื่อนิสิต..... 

ลายมือชื่ออาจารย์ที่ปรึกษา..... 

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