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KEY WORD: TAX / INCOME

PIRAT CHIARANAI : TAXATION ON CONTRIBUTION FROM SHARE HOLDER.

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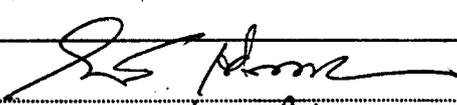
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The purposes of collecting taxes is not only to raise revenue for the state, but also to reach its economics goal and/or to solve economics problems, for instance, to reduce the economic gap among its population, to stabilize its economy and to create economic growth etc... The latter policy will increasingly be more important. Apart from that, taxes can also be used as a means to achieve specific economics goal in supporting investment by private sector because taxes is part of the cost of production.

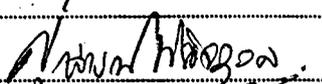
At the present, though Thailand is facing severe liquidity problems in its money market, however, the government still carries on the policy to promote investment but limiting to an appropriate level and reducing the less efficient investment. Therefore, the investment in a company may not only be done by the contribution of cash in return for the new shares issued anymore because individual investors may not have sufficient cash or because of some other reasons. Since the present tax laws stipulated in the Revenue Code aims at taxing the transfer of individual investors' assets to a company at the point of transfer. That is, it is the collection of taxes without looking into the motive of the transferor whether he transfers his assets for personal investment or for the expansion of business, or transfers his assets on the basis of speculation of capital gains. In fact, different motives shall be subject to different tax treatment.

In this thesis, the author aims to point out the taxation problems and difficulties, which affect investment and business expansion, by specifically studying the term "income" in the sense of taxation comparing to the term "income" in the economics sense, which shall create financial wealth to the receiver in accordance with the principles of taxation, and to propose an alternative to the definition or to change the Thai Revenue Code by adopting the concept from the U.S. Revenue Code as may be appropriated.

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