

Abstract

Title : The way to reform Property Tax Law for the benefit of State Revenue Security

Field : Politics

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The study of “**the way to reform Property Tax Law for the benefit of State Revenue Security**” aims to provide recommendations and suggestions on what need to be improved or revised in the Property Tax’s provisions for the benefit of the government revenue’s stability. This study is divided into three parts : the first part consisted of the general principle of classification of Tax base, the second part concerned the analysis of the collection of Property Tax at local level and the third part is focused on the legal measures for the reform of Property Tax.

The study revealed that there was a lack of unity regarding the enforcement of Property Tax at local level, which has significant impact on the government revenue’s stability. This is due to the following reasons: unclear or inappropriate provisions which leads to problems in interpretation and application by law enforcement officials for example the legal definition of “Property”, obsolete provisions which are not suitable to the present situation of Land and Building in Thailand, provisions on tax exemption and low local maintenance tax rate which encourage significantly landholding in Thailand. Meanwhile, high building and land tax rate may cause the effort to avoid the payment of Property Tax. Moreover, different interpretations of the same annual value under the Building and Land Tax Act lead to different types of tax assessment and tax disputes. From this research, there are recommendations and suggestions for improving and revising the Property Tax Law for tax fairness and stability of State revenue.