

## Abstract

Section 58 (1) of the National Education B.E. 3542 and its amendment no. 2 B.E. 2545 provides that the government and the local administrative organizations shall compile resources for education by levying appropriate tax for the purpose of education in accordance with the provisions of law. Basing on this Section, the education tax matter is highly realized by the public and consequentially causes the issue of the nature of education tax, and the issue of forms and procedures for the imposition of such tax.

This thesis, in order to develop the education tax in Thailand, emphasizes on the background of the imposition of tax for education in Thailand, education tax benefits, necessity to impose such tax in the present, including the concepts of education tax imposition in foreign countries.

It appears from the study that in the present, no specific law on the imposition of tax for the purpose of education exists in Thailand. However, tracing back, there were certain types of tax levied for such purpose, such as Finance for education and Finance for primary. Unfortunately, due to economic problems and oppositions, the imposition of such taxes had been repealed. Nonetheless, Thai education still receives promotion from taxes, such as income tax, VAT (Value Added Tax), specific business tax, customs duty, property tax, and billboard tax by way of tax reduction or exemption given to the tax payers. In relation to the necessity of the provision or imposition of education tax, it is provided in Section 43 of the Constitution of Thailand B.E. 2550 that any person shall have an equal right to receive free education for the period of at least twelve years provided to such person by the government. As a result, more resources have to be exploited, for the purpose of education investment, in order to support the government expenses incurred in providing proficient and effective basic education for the period of at least 12 years. The study shows that the education budget for each student is not sufficient to develop a proficient and effective education. Thus, it is essential that more resources are to be exploited to serve this purpose. Education tax is,

therefore, one of the alternatives. From studying the procedures of education tax imposition in other countries, such as Michigan State, the U.S. and Korea, I have certain proposals on imposition education tax by way of earmarking:

1. As it is the duty of the citizen to promote and develop the country, the human resource being one of the significant factors should be developed. Therefore it is appropriate to earmark the education tax from the income tax.

2. Earmarking the education tax from the property tax and the local maintenance tax because the local organization should provide cooperation in the education and rely less on the government in order to achieve the effective local development.

3. Earmarking the education tax from taxes levied in relation to liquor, beer, and tobacco since such products may deteriorate health and good morals of the public, create pollution to the environment and are considered as prestige products