

Thesis Title : Tax policy and Commercialization of
Northern Thai Peasants 1884 - 1933 :
A Case Study of Sansai and Saraphi
Districts of Chiang Mai Province

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ABSTRACT

Prior to the reformation of Payap County government in 1884, the way of life, production and living of the Northern Thai peasants were absolutely controlled by the Northern rulers. However the central government exerted a fairly loose control. As commoners and slaves the peasants were taken advantage of. The production of the peasants was a self-sufficient. The barter system was practiced extensively although in some places money was levied by the rulers, as landowners, from the peasants. The central government wished to establish unity in the Kingdom of Thailand and to reduce the influence of Britain, thus it carried out a reformation of the Payap County government from 1884 - 1933.

The study has three main objectives. Firstly, to study the development of tax policy : pattern, method and procedure of tax collection used during the transition period into capitalism in the North. Secondly, to study the relationship between the government, tax officers, merchants and peasants during the tax reform period of 1884-1933. Thirdly, to study the relationship between the changes in tax policy and the commercialization in the Northern Thai peasantry.

The study relies on published and unpublished government documents available in the National Archives as well as published research work completed by other researchers on related topics. Interviews of old people living in the North during the reformation period especially in Sansai and Saraphi district of Chiang Mai province were also used in this study.

The study showed that, following the central government's reformation of the Payap County government and the need to establish political and administrative stability in the region, the establishment of a sound economic basis was therefore sought after by the central government. This was done through tax reform. During this period three major changes in tax policy were seen. First, taxes were collected in terms of money instead of produce. Second, tax bases were expanded and higher tax rates were levied on various

items. Third, the old system of taxation was replaced by the system of tax farming. The implementation of this new tax policy increased the peasants's tax burden. Because the revenue from taxes had to be divided into three parts, for the central government in Bangkok, for the northern rulers and for the tax officers. As a result many more peasants had to turn to other means of earning their livings, such as hiring themselves out, growing cash crops, finding jungle produce, and trading. In conclusion, the changes of the tax policy during the period of the reformation of the Payap County government 1884-1933 caused the self-sufficient type of production to the type of more commercialized production. Produce, labour and other factors of production could be exchanged for money. The reformation had gradually led Northern peasantry into the system of commercialization.