

Paweena Wannakul 2012: The Adjustment Analysis of The Tax Privilege from Bonded Warehouse to Free Zone, A Case Study of A Car Manufacturer in Thailand. Master of Economics (Business Economics), Major Field: Business Economics, Faculty of Economics at Si Racha. Thesis Advisor: Assistant Professor Rapeeporn Srijumpa, Ph.D. 139 pages.

The objective of this study was to adjustment analysis of the tax privilege from Bonded Warehouse to Free Zone, a case study of a car manufacturer in Thailand. Base on primary data from an in-depth interview with employees in the company. The secondary data is information of tax privileges, roles and regulations by gathering the information from books and publics document. In order to supported strategic analysis, this analysis has main 4 procedures. The first step, strategic analysis to analyzed the Internal and External Environment including an analysis of competitive environment in automobile industry. The second step was set to strategic choice analysis and the implementation approach. The alternative is that car manufacturer should modify the tax privilege or not and if modified, how to proceed? The third step was set to the final decision base on data from Net Present Value analysis. In a case that car manufacturer decided to modified or maintain the tax privilege, this company will have a Net Present Value of valuable or not. The final step to analyze the strategic implementation base on data from in-depth interview in order to reflect the respond of the company that can be adaptable to strategies which have set before or not.

The study concluded that this car manufacturer should adjust the privilege from Bonded Warehouse to Free Zone. In a case of the company decided to adjust the tax privilege, the company can reach the company's strengths, opportunities and advantage over the competitors. Moreover, the final decision analysis was showed that the Net Present Value will be valuable if the company changed the tax privilege to Free Zone. This strategic decision was to get the response from the company as a reflection of in-depth interview with employees in the company. The result of adjustment analysis of the tax privilege from Bonded Warehouse to Free Zone found that car manufacturer in Thailand should have tax privilege audit by compare with other environments and operating cost as regular basis. Moreover the company should developing skill of employees in order to make them understood the procedure of each tax privilege.

---

Student's signature

---

Thesis Advisor's signature